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COMPREHENSIVE ANNUAL

FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1983

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Contra Costa County, California

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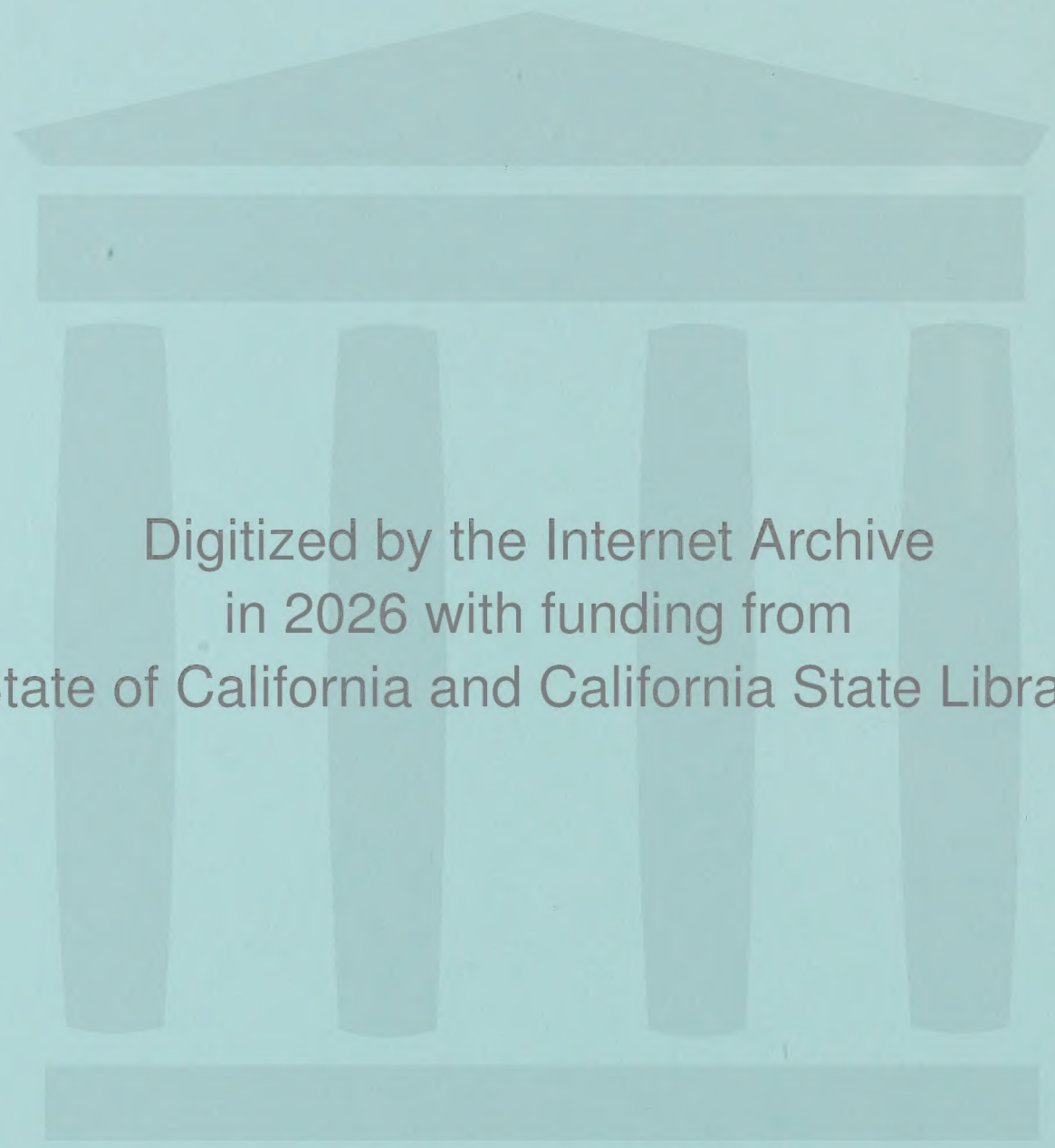

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Contra Costa County, California

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Contra
Costa
County

November 30, 1983

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, CA 94553

Members of the Board:

We present the Comprehensive Annual Financial Report of the County of Contra Costa for the fiscal year 1982-83, in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the County Auditor-Controller, who is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Accounting System and Budgetary Control

The County's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the County's enterprises (e.g., Hospital and Airport), proprietary funds, and the pension trust fund are maintained on the accrual basis.

In developing and modifying the County's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

-- the safeguarding of assets against loss from unauthorized use or disposition and

-- the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

-- the cost of a control should not exceed the benefits likely to be derived and

-- the evaluation of costs and benefits requires judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The County's independent accountants review the adequacy of internal controls as they relate to the fairness of presentation of the combined financial statements included in the Comprehensive Annual Financial Report. The Accountants' opinion is included on page 3 of this report. The internal audit staff, a division of the Auditor-Controller's department, continually reviews and updates internal audit policies in order to maintain a standardized approach to auditing the financial operations of the various County Departments.

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year which have not been specifically committed automatically lapse and are transferred to fund balance. The year end fund

balance along with projected revenues becomes available for appropriation the following year. An encumbrance system is used to facilitate effective budgetary control and to enhance cash planning and control. Open encumbrances are reported as reservations of fund balance at June 30.

The Reporting Entity and Its Services

This financial report presents financial data on all activities of the County for which the Board of Supervisors has oversight and budgeting responsibilities. These include the County's General Fund, Special Revenue Funds, Capital Projects Funds, The Employee Retirement Association, Internal Service Funds, and the Hospital, Health Maintenance Organization, Airport, and Special Aviation Enterprise Funds. Pursuant to the National Council on Governmental Accounting Statement 3, the report also contains financial information on the Contra Costa County Juvenile Facilities Corporation and on the Contra Costa County Public Facilities Corporation which are used to assist the County in plant acquisition. As a result of this change, $11,730,000 in lease obligations between the County and the Public Facilities Corporations have been reclassified to bonds payable. June 30, 1982 totals have also been reclassified to maintain comparability.

Information limited to cash transactions is presented for agencies and districts which are governed by locally elected independent boards. These agencies are required by law to keep their funds in the County Treasury, or receive their tax money from the County or both. These include school districts, the community college district, cities, redevelopment agencies, Bay Area Rapid Transit, Metropolitan Transit Authority, and a variety of special purpose districts for fire protection, cemetery, mosquito abatement, recreation and park, etc.

For various reasons such as the absence of budget responsibilities, maintenance of funds outside the County Treasury, absence of financial interdependence, and existence of autonomous governing boards, etc., certain operations such as the Contra Costa County Housing Authority and County Fair are not included in this report.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

General Governmental Functions

Revenues for general governmental functions totaled $261,036,251 in 1982-83, an increased 3.5% from 1981-82. The amount of revenues from various sources and the changes from last year are shown in the following tabulation.

Revenue Source	Amount	Percent of Total	Increase (decrease) from 1981-82	Percent Change
Taxes	$ 74,497,805	28.5%	$ 8,106,167	12.2%
Licenses, permits, and franchises	3,748,226	1.4	812,223	27.7
Fines, forfeitures, and penalties	3,702,728	1.4	745,442	25.2
Use of money and property	9,681,977	3.7	(2,737,705)	(22.0)
Aid from other governmental agencies	142,979,528	54.8	(942,461)	(6.5)
Charges for current services	24,415,529	9.4	3,002,342	14.0
Other revenue	2,010,458	.8	(259,107)	(11.4)
Total	$261,036,251	100.0%	$ 8,726,901	3.5%

County-wide assessed valuations of $24.5 billion represented an increase of 13.0% over the preceding year. This is attributable mostly to new construction and to transfers of ownership.

The reduction in Use of Money and Property is due primarily to a general decline in fund reserves available for investment, and to generally lower interest rates.

Aid from State and Federal agencies represented 54.8% of total revenues compared with 57.0% for the preceding year. This decline reflects reduced support from the State and Federal governments.

The increase in Charges for Current Services reflects the County's policy of making more services self supporting.

Expenditures for general governmental purposes totaled $251,653,544, an increase of .7% over 1981-82. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation.

Function	Amount	Percent of total	Increase (decrease) from 1981-82	Percent Change
General government	$ 24,470,230	9.7%	$(3,141,511)	(11.4)%
Public protection	78,364,823	31.1	5,318,812	7.3
Health and sanitation	11,691,652	4.7	151,212	1.3
Public assistance	111,560,856	44.3	(2,608,884)	(2.3)
Education	5,426,253	2.2	247,588	4.8
Public ways and facilities	16,025,134	6.4	218,024	1.4
Recreation and culture	30,279	--	(2,669)	(8.1)
Debt service	4,084,317	1.6	1,519,321	59.2
Total	$251,653,544	100.0%	$ 1,701,893	.7%

Some of the factors that impacted on expenditure levels during the year were:

-- A continuation in the decline of Plant Acquisition (General Government).

-- A general increase in law enforcement activities.

-- Increases in interest rates paid on short term borrowing, and in the amount borrowed.

In addition to the expenditures listed above, an Operating Transfer of $15,941,757 was made for the General Fund Subsidy of the Hospital Enterprise Fund. This was a decrease of $1,845,421 (10.4%) from the previous year. The Hospital and Health Maintenance Organization Enterprise Funds had a combined net deficit retained earnings balance of $3,428,522 as of June 30, 1983. County management has expressed intentions to fund this deficit by appropriate administrative actions to reduce expenditures and increase revenues to the extent necessary to achieve a balanced fiscal condition at the end of the 1983-84 fiscal year.

There was $3,118,854 in unreserved, undesignated equity at the end of the year, down 61.8% from $8,171,027 at the close of the prior year. This balance will be used to help finance the 1983-84 budget.

Debt Administration

The County has not had any outstanding General Obligation Bonds since December, 1977.

The County finances its cash requirements prior to collection of taxes by short term borrowing.

The County has entered into capital lease obligations under lease/purchase agreements with the Employees' Retirement System for various County buildings and other real property. In addition, the Contra Costa County Public Facilities Corporation was organized November 12, 1981 as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities. Liability of the County for these Long Term Obligations is reported in the notes to the combined financial statements.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investement maximums of 30% in bankers acceptances, 30% in negotiable certificates of deposit, 15% in commercial paper with the balance invested in certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ending June 30, 1983 was 9.4%.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of Enterprise and Internal Service Funds. As of June 30, 1983, the general fixed assets of the County amounted to $103,642,248. This amount represents the original cost of the assets and is considerably less than their present value. In accordance with generally accepted accounting principles, depreciation of general fixed assets is not recognized.

Prospects for Future Years

The budget for 1983-84 is $277,750,286 which is $39,506 less than the 1982-83 budget. While this is the second decrease in a row, it is considerably smaller than last year's $4,145,996 decrease. State officials report increased revenues due to the turn around of the economy, and that these will be shared. They also state that permanent sources of funding for local governments to replace those lost by Proposition 13 will be explored.

Independent Audit

For over 35 years the policy of the County has been to require an annual audit of the books of account, financial records, and transactions of all departments of the County by independent certified public accountants. This audit is performed by the firm selected by the County Grand Jury each year. This year the Grand Jury selected Peat, Marwick, Mitchell, & Co. whose opinion statement to the combined financial statements is included in this report.

Certificate of Conformance

The Municipal Finance Officers Association of the United States and Canada (MFOA) awarded a Certificate of Conformance in Financial Reporting to Contra Costa County for its comprehensive annual financial report for the fiscal year ended June 30, 1982.

In order to be awarded a Certificate of Conformance, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Conformance is valid for a period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to MFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. We would also like to thank the members of the Board of Supervisors for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Donald L. Bouchet
Auditor-Controller

Melvyrn G. Wingett
County Administrator

COUNTY OF CONTRA COSTA
PUBLIC OFFICIALS
JUNE 30, 1983

ELECTED OFFICIALS

BOARD OF SUPERVISORS

TOM POWERS	DISTRICT 1
NANCY C. FAHDEN	DISTRICT 2
ROBERT I. SCHRODER	DISTRICT 3
SUNNE WRIGHT McPEAK	DISTRICT 4
TOM TORLAKSON	DISTRICT 5

DEPARTMENT HEADS

CARL RUSH	ASSESSOR
DONALD L. BOUCHET	AUDITOR-CONTROLLER
JAMES R. OLSSON	CLERK-RECORDER
WILLIAM A. O'MALLEY	DISTRICT ATTORNEY
RICHARD K. RAINEY	SHERIFF-CORONER
ALFRED P. LOMELI	TREASURER-TAX COLLECTOR

SUPERIOR COURT JUDGES

ROBERT G. McGRATH	ROBERT J. COONEY
RICHARD E. ARNASON	ELLEN S. JAMES
MAX WILCOX, JR.	WILLIAM R. CHANNELL
WAYNE A. WESTOVER	COLEMAN F. FANNIN
GARY A. STRANKMAN	E. PATRICIA HERRON
DAVID A. DOLGIN	RICHARD L. PATSEY
EDWARD L. MERRILL	NORMAN SPELLBERG
DAVID A. PESONEN	

MUNICIPAL COURT JUDGES

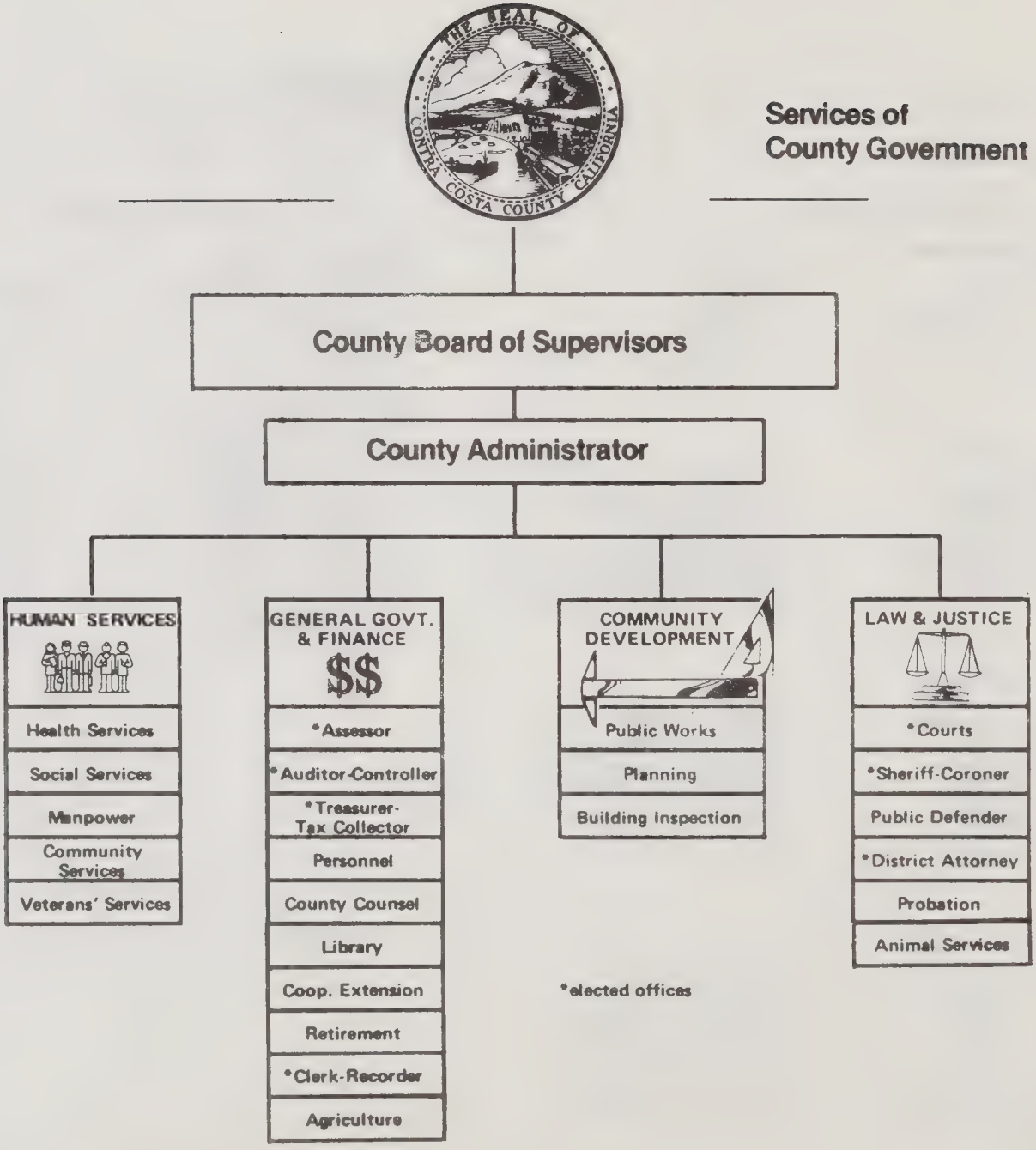
GEORGE D. CARROLL	MARK B. SIMONS
ALLEN L. NORRIS	JOHN D. HATZENBUHLER
BESSIE P. DREIBELBIS	MICHAEL J. PHELAN
MANUEL C. ROSE, JR.	JOSEPH R. LONGACRE, JR.
GERALD A. BELLECI	JOHN C. MINNEY
SAMUEL H. MESNICK	PATRICIA A. McKINLEY
DOUGLAS R. CUNNINGHAM	WALTER D. ROGERS

APPOINTED OFFICIALS

DEPARTMENT HEADS

MELVYRN G. WINGETT	COUNTY ADMINISTRATIVE OFFICER
JOHN B. CLAUSEN	COUNTY COUNSEL
ERNEST SIEGEL	COUNTY LIBRARIAN
DIANE IWASA	DIRECTOR OF ANIMAL SERVICES
ROBERT W. GIESE	DIRECTOR OF BUILDING INSPECTION
H. FISK PHELPS	DIRECTOR OF COOPERATIVE EXTENSION SERVICE
CECIL L. WILLIAMS	DIRECTOR OF EMERGENCY SERVICES
ARNOLD S. LEFF, M.D.	DIRECTOR OF HEALTH SERVICES
HARRY D. CISTERMAN	DIRECTOR OF PERSONNEL
ANTHONY A. DEHAESUS	DIRECTOR OF PLANNING
J. MICHAEL WALFORD	DIRECTOR OF PUBLIC WORKS
ROBERT E. JORNLIN	DIRECTOR OF SOCIAL SERVICE
JOHN H. DeFREMERY	DIRECTOR OF WEIGHTS & MEASURES
DONALD E. TERRILL	MARSHAL, MUNICIPAL COURTS
GERALD S. BUCK	PROBATION OFFICER
PATRICK R. MURPHY	PUBLIC DEFENDER
ELMER R. RIEGER	VETERANS' SERVICE OFFICER

Services of County Government



Certificate of Conformance in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1982

A Certificate of Conformance in Financial Reporting is presented by the Municipal Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.

Carl L White
President

Jeffrey L. Esser
Executive Director

FINANCIAL SECTION

PEAT MARWICK

ACCOUNTANTS' REPORT

The Honorable Grand Jury and the
Honorable Board of Supervisors of the
County of Contra Costa:

We have examined the combined financial statements of the County of Contra Costa as of and for the year ended June 30, 1983 as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of the County of Contra Costa at June 30, 1983 and the results of its operations and the changes in financial position of the proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the County of Contra Costa, taken as a whole. The supplementary financial information as listed in the accompanying table of contents and the columns on the combined financial statements marked "Totals" are presented for purposes of additional analysis and are not a required part of the combined financial statements. The supplementary financial information have been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, such information is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Oakland, California
November 15, 1983

Peat, Marwick, Mitchell & Co.

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1983

	Governmental Fund Types		
Assets	General	Special Revenue	Capital Projects
Cash and investments	$ 32,848,626	3,189,827	1,858,138
Accounts receivable and accrued revenue	10,163,810	1,394,436	19,981
Due from other funds	6,848,479	3,764,877	11,233
Inventories	930,056	-	-
Prepaid expenses and deposits	218,725	300,634	-
Unsecured taxes receivable	-	-	-
Fixed assets	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Total assets	$ 51,009,696	8,649,774	1,889,352
Liabilities and Fund Equity			
Liabilities:			
Warrants outstanding	-	-	-
Commercial paper	25,000,000	-	-
Accounts payable and accrued liabilities	7,087,232	[illegible]	-
Due to other funds	5,974,675	[illegible]	176,230
Welfare program advances	4,213,372	-	-
Deferred revenue	814,320	-	-
Capital lease obligations	-	-	-
Unapportioned taxes	-	-	-
Unapportioned taxes - impounded	-	-	-
Due to other agencies and districts	-	-	-
Bonds payable	-	-	-
Matured bonds and coupons payable	-	-	-
Total liabilities	[illegible]	4,394,964	176,230
Fund Equity:			
Contributed capital	-	-	-
Investment in general fixed assets	-	-	-
Retained earnings (deficit)	-	-	-
Fund Balance:			
Reserved for encumbrances	2,583,166	2,181,747	[illegible]
Reserved for inventories	930,056	-	-
Reserved for employees' retirement benefits	-	-	-
Unreserved:			
Designated for equipment replacement	4,323,101	29,498	-
Undesignated	83,774	2,043,565	991,515
Total fund equity	7,920,097	4,254,810	1,713,122
Contingent liabilities			
Total liabilities and fund equity	$ 51,009,696	8,649,774	1,889,352

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1983

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	June 30, 1983	June 30, 1982
508,906	8,084,137	559,240,398	-	-	605,730,032	546,286,222
16,057,020	310,879	11,881,057	-	-	39,827,183	36,788,403
3,019,254	13,095,478	18,314,289	-	-	85,053,610	50,110,403
504,399	-	16,718	-	-	1,451,173	1,264,134
33,543	50,000	626,454	-	-	1,229,356	2,780,893
-	-	16,184,585	-	-	16,184,585	16,155,387
10,103,462	-	-	103,642,248	-	113,745,710	106,964,043
-	-	-	-	20,015,028	20,015,028	18,096,457
30,226,584	21,540,494	606,263,501	103,642,248	20,015,028	843,236,677	778,445,842
-	-	17,069,820	-	-	17,069,820	17,630,939
-	-	-	-	-	25,000,000	-
4,758,397	14,581,645	7,014,843	-	-	36,607,174	28,807,366
17,829,661	222,612	19,620,525	-	-	45,053,610	50,110,403
-	-	-	-	-	4,213,372	4,677,462
-	-	-	-	-	814,320	470,275
511,854	-	-	-	8,285,028	8,796,882	10,434,389
-	-	21,250,615	-	-	21,250,615	21,575,859
-	-	-	-	-	-	13,671
-	-	176,862,290	-	-	176,862,290	187,353,482
-	-	-	-	11,730,000	11,730,000	6,205,000
-	-	251,275	-	-	251,275	500,265
23,099,912	14,804,257	242,069,368	-	20,015,028	347,648,358	337,779,101
10,474,938	-	-	-	-	10,474,938	10,536,689
-	-	-	103,642,248	-	103,642,248	96,541,883
(3,348,266)	6,736,237	-	-	-	3,387,971	12,532,965
-	-	-	-	-	5,480,520	5,796,722
-	-	-	-	-	930,056	878,294
-	-	364,194,133	-	-	364,194,133	310,248,149
-	-	-	-	-	4,352,588	3,961,162
-	-	-	-	-	3,118,854	8,171,027
7,126,672	6,736,237	364,194,133	103,642,248	-	495,587,319	448,666,841
30,226,584	21,540,494	606,263,501	103,642,248	20,015,028	843,236,677	778,445,842

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types

For the year ended June 30, 1983

	Governmental Fund Types			Totals (Memorandum Only) Year ended	
	General	Special Revenue	Capital Projects	June 30, 1983	June 30, 1982
Revenues:					
Taxes	$ 69,557,055	4,940,750	-	74,497,805	66,391,638
Licenses, permits and franchises	3,703,111	45,115	-	3,748,226	2,936,003
Fines, forfeitures, and penalties	2,755,518	947,210	-	3,702,728	2,957,286
Use of money and property	9,176,175	396,327	109,475	9,681,977	12,419,682
Aid from other governmental agencies:					
State	77,959,184	7,740,241	764,050	86,463,475	86,194,055
Federal	50,565,749	5,697,267	86,840	56,349,856	57,427,235
Other	130,052	36,145	-	166,197	300,699
Charges for current services	22,796,853	1,618,676	-	24,415,529	21,413,187
Other revenues	1,927,559	82,899	-	2,010,458	2,269,565
Total revenues	238,571,256	21,504,630	960,365	261,036,251	252,309,350
Expenditures:					
General government	23,367,757	875,185	227,288	24,470,230	27,611,741
Public protection	78,359,332	5,491	-	78,364,823	73,046,011
Health and sanitation	11,691,652	-	-	11,691,652	11,540,440
Public assistance	106,372,994	5,187,862	-	111,560,856	114,169,740
Education	106,427	5,319,826	-	5,426,253	5,178,665
Public ways and facilities	6,443,463	9,581,671	-	16,025,134	15,807,110
Recreation and culture	30,279	-	-	30,279	32,948
Interest on short-term borrowings	4,084,317	-	-	4,084,317	2,564,996
Total expenditures	230,456,221	20,970,035	227,288	251,653,544	249,951,651
Excess of revenues over expenditures	8,115,035	534,595	733,077	9,382,707	2,357,699
Other financing sources (uses):					
Operating transfers in	1,639,874	-	-	1,639,874	1,343,581
Operating transfers out	(15,941,757)	-	-	(15,941,757)	(18,128,889)
Total other financing sources (uses)	(14,301,883)	-	-	(14,301,883)	(16,785,308)
Excess of revenues and other sources over (under) expenditures and other uses	(6,186,848)	534,595	733,077	(4,919,176)	(14,427,609)
Fund balances at beginning of year	14,106,945	3,720,215	980,045	18,807,205	33,234,814
Fund balances at end of year	$ 7,920,097	4,254,810	1,713,122	13,888,029	18,807,205

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -
All Governmental Fund Types - Budgeted Basis

For the year ended June 30, 1983

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	$ 70,307,000	69,557,055	(749,945)
Licenses, permits and franchises	3,459,550	3,703,111	243,561
Fines, forfeitures, and penalties	2,668,278	2,755,518	87,240
Use of money and property	14,896,480	9,176,175	(5,720,305)
Aid from other governmental agencies:			
State	83,164,512	77,959,184	(5,205,328)
Federal	53,651,332	50,565,749	(3,085,583)
Other	104,000	130,052	26,052
Charges for current services	23,574,997	22,796,853	(778,144)
Other revenues	804,918	1,927,559	1,122,641
Total revenues	252,631,067	238,571,256	(14,059,811)
Expenditures:			
General government	26,211,176	24,507,447	1,703,729
Public protection	81,395,502	79,045,574	2,349,928
Health and sanitation	11,834,312	11,827,393	6,919
Public assistance	115,748,528	106,765,566	8,982,962
Education	113,563	109,362	4,201
Public ways and facilities	7,049,962	6,669,449	380,513
Recreation and culture	98,445	30,279	68,166
Interest on short-term borrowings	4,084,320	4,084,317	3
Total expenditures	246,535,808	233,039,387	13,496,421
Excess of revenues over (under) expenditures	6,095,259	5,531,869	(563,390)
Other financing sources (uses):			
Operating transfers in	-	1,639,874	1,639,874
Operating transfers out	(15,941,757)	(15,941,757)	-
Excess of revenues and other sources over (under) expenditures and other uses	(9,846,498)	(8,770,014)	1,076,484
Add reserve for encumbrances	2,583,166	2,583,166	-
Fund balances at beginning of year	14,106,945	14,106,945	-
Fund balances at end of year	$ 6,843,613	7,920,097	1,076,484

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -
All Governmental Fund Types

For the year ended June 30, 1983

Special Revenue Funds			Capital Projects Funds			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
4,939,300	4,940,750	1,450	-	-	-	75,246,300	74,497,805	(748,495)
51,650	45,115	(6,535)	-	-	-	3,511,200	3,748,226	237,026
924,400	947,210	22,810	-	-	-	3,592,678	3,702,728	110,050
275,710	396,327	120,617	60,000	109,475	49,475	15,232,190	9,681,977	(5,550,213)
7,593,367	7,740,241	146,874	822,000	764,050	(57,950)	91,579,879	86,463,475	(5,116,404)
6,844,877	5,697,267	(1,147,610)	494,754	86,840	(407,914)	60,990,963	56,349,856	(4,641,107)
215,787	36,145	(179,642)	-	-	-	319,787	166,197	(153,590)
2,258,950	1,618,676	(640,274)	-	-	-	25,833,947	24,415,529	(1,418,418)
2,283	82,899	80,616	-	-	-	807,201	2,010,458	1,203,257
23,106,324	21,504,630	(1,601,694)	1,376,754	960,365	(416,389)	277,114,145	261,036,251	(16,077,894)
1,292,502	1,111,684	180,818	2,321,071	948,895	1,372,176	29,824,749	26,568,026	3,256,723
21,446	6,110	15,336	-	-	-	81,416,948	79,051,684	2,365,264
-	-	-	-	-	-	11,834,312	11,827,393	6,919
5,823,040	5,191,481	631,559	-	-	-	121,571,568	111,957,047	9,614,521
5,462,165	5,341,811	120,354	-	-	-	5,575,728	5,451,173	124,555
12,347,295	11,500,696	846,599	-	-	-	19,397,257	18,170,145	1,227,112
-	-	-	-	-	-	98,445	30,279	68,166
-	-	-	-	-	-	4,084,320	4,084,317	3
24,946,448	23,151,782	1,794,666	2,321,071	948,895	1,372,176	273,803,327	257,140,064	16,663,263
(1,840,124)	(1,647,152)	192,972	(944,317)	11,470	955,787	3,310,818	3,896,187	585,369
-	-	-	-	-	-	-	1,639,874	1,639,874
-	-	-	-	-	-	(15,941,757)	(15,941,757)	-
(1,840,124)	(1,647,152)	192,972	(944,317)	11,470	955,787	(12,630,939)	(10,405,696)	2,225,243
2,181,747	2,181,747	-	721,607	721,607	-	5,486,520	5,486,520	-
3,720,215	3,720,215	-	980,045	980,045	-	18,807,205	18,807,205	-
4,061,838	4,254,810	192,972	757,335	1,713,122	955,787	11,662,786	13,888,029	2,225,243

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances -
All Proprietary Fund Types and Similar Trust Funds

For the Year ended June 30, 1983

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
				Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1983	June 30, 1982
Operating revenues:					
Use of money and property	$ -	2,003,832	30,954,518	32,958,350	30,231,868
Aid from other governmental agencies	-	-	-	-	450,000
Charges for current services	64,389,498	5,586,678	11,097	69,987,273	52,232,506
Contributions	-	-	30,927,277	30,927,277	31,133,214
Gain (loss) on disposal or retirement of Trust investments	-	-	14,695,464	14,695,464	(1,309,905)
Total operating revenues	64,389,498	7,590,510	76,588,356	148,568,364	112,737,683
Operating expenses:					
Salaries and employee benefits	42,388,390	-	250,710	42,639,100	37,054,342
Services and supplies	41,200,151	1,353,779	624,443	43,178,373	25,480,402
Depreciation	872,158	-	-	872,158	671,536
Benefits and claims	-	9,675,238	21,767,219	31,442,457	22,881,129
Total operating expenses	84,460,699	11,029,017	22,642,372	118,132,088	86,087,409
Operating income (loss)	(20,071,201)	(3,438,507)	53,945,984	30,436,276	26,650,274
Nonoperating revenue - net	1,080	-	-	1,080	163,528
Operating transfers in	15,941,757	-	-	15,941,757	17,787,178
Operating transfers out	(1,639,874)	-	-	(1,639,874)	(1,000,000)
Net income (loss)	(5,768,238)	(3,438,507)	53,945,984	44,739,239	43,600,980
Depreciation on fixed assets financed by grants	61,751	-	-	61,751	64,083
Retained earnings/fund balances at beginning of year	2,358,221	10,174,744	310,248,149	322,781,114	279,116,051
Retained earnings (deficit)/fund balances at end of year	$ (3,348,266)	6,736,237	364,194,133	367,582,104	322,781,114

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds

For the Year ended June 30, 1983

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
				Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1983	June 30, 1982
Funds provided by operations:					
Net income (loss)	$(5,768,238)	(3,438,507)	53,945,984	44,739,239	43,600,980
Items not requiring the use of funds - depreciation	872,158	-	-	872,158	671,536
Total funds provided (used) by operations	(4,896,080)	(3,438,507)	53,945,984	45,611,397	44,272,516
Increase in accounts payable and accrued liabilities	795,436	4,567,453	25,782	5,388,671	680,113
Increase in amounts due to other funds	6,502,818	165,606	1,862,009	8,530,433	3,449,768
Decrease in accounts receivable and accrued revenue	-	206,390	-	206,390	-
Decrease in prepaid expenses and deposits	-	16,418	29,510	45,928	77,091
Decrease in amounts due from other funds	-	-	-	-	2,236,527
Construction grant proceeds	-	-	-	-	16,135
Increase in capital lease obligations	-	-	-	-	518,765
Total funds provided	2,402,174	1,517,360	55,863,285	59,782,819	51,250,915
Funds used for:					
Increase in accounts receivable and accrued revenue	1,463,556	-	811,552	2,275,108	4,965,322
Increase in amounts due from other funds	665,593	12,640,980	1,264,619	14,571,192	250,578
Increase in inventories	131,409	-	-	131,409	76,464
Increase in prepaid expenses and deposits	31,494	-	-	31,494	16,418
Net increase in fixed assets	553,410	-	-	553,410	1,937,755
Decrease in accounts payable and accrued liabilities	-	-	-	-	458,181
Decrease in other current liabilities	104,554	-	-	104,554	651,485
Decrease in amounts due to other funds	-	-	-	-	134,815
Decrease in capital lease obligations	31,078	-	-	31,078	-
Total funds used	2,981,094	12,640,980	2,076,171	17,698,245	8,491,018
Net increase (decrease) in cash and investments	(578,920)	(11,123,620)	53,787,114	42,084,574	42,759,897
Cash and investments at beginning of year	1,087,826	19,207,757	302,460,898	322,756,481	279,996,584
Cash and investments at end of year	$ 508,906	8,084,137	356,248,012	364,841,055	322,756,481

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

June 30, 1983

(1) Summary of Significant Accounting Policies

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such it can exercise the powers specified by the Constitution and Statutes of the State. The County is governed by a five member elected Board of Supervisors.

This financial report presents financial data on all activities of the County for which the Board of Supervisors has oversight and budgeting responsibilities. These include the County's General Fund, Special Revenue Funds, Capital Projects Funds, Pension Trust Fund (Employee Retirement Association), Internal Service Funds, and the Hospital, Health Maintenance Organization, Airport and Special Aviation Enterprise Funds. Pursuant to the National Council on Governmental Accounting Statement 3, the report also contains financial information of non-profit Public Facilities Corporations used to assist the County in plant acquisition. As a result of this change, $11,730,000 in lease obligations between the County and the Public Facilities Corporations have been reclassified to bonds payable. Totals for June 30, 1982 have also been reclassified to maintain comparability.

Information limited to cash transactions is presented for agencies and districts which are governed by locally elected independent boards. These agencies are required by law to keep their funds in the County Treasury, or receive their tax apportionment from the County, or both. These include school districts, the community college district, cities, redevelopment agencies, Bay Area Rapid Transit District, Metropolitan Transit Authority, and a variety of special purpose districts for fire protection, cemeteries, mosquito abatement, recreation and parks, etc.

For various reasons such as the absence of oversight and budget responsibilities, the maintenance of funds outside the County Treasury, absence of financial interdependency and existence of autonomous governing boards, certain operations such as the Contra Costa Housing Authority and County Fair are not part of the defined reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into six generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund -- The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(1) Summary of Significant Accounting Policies, Continued

GOVERNMENTAL FUNDS, CONTINUED

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. Included in Special Revenue funds are the assets and liabilities of the employees' deferred compensation plan which amounted to $2,606,000 at June 30, 1983.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

PROPRIETARY FUNDS

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis, including the County's self-insurance activities.

FIDUCIARY FUNDS

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

Basis of accounting affects the period in which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Receipts for Licenses, Permits and Francises, Fines, Forfeitures and Penalties, Charges for Current Services, Interest and Other Revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as explained below. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

(Continued)

(1) Summary of Significant Accounting Policies, Continued

C. Basis of Accounting, Continued

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary funds and Nonexpendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budget and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the government code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30, for each fiscal year. The County budget is an accumulation of current operating budgets from individual departments within the General Fund totaling to the General Fund, Special Revenue Funds and Capital Projects Funds budgets.

Any amendments or transfers of appropriations between object levels within the same department or between departments within any fund are authorized by the County administrative office and must be approved by the County's Board of Supervisors. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must be approved by the Board. A formal supplementary budgetary report is issued separately to integrate such amendments into the original appropriations and financing sources.

Expenditures are controlled on the object level for all budgets within the County except for fixed assets which are controlled on the sub-object level. There are no excess expenditures over the related appropriations in any object level within any fund. Budgeted amounts are reported as amended. Any individual amendments were not material in relation to the original appropriations.

The results of operations presented for budgetary purposes for the General, Special Revenue, and Capital Projects Funds include the effects of both expenditures and encumbrances.

E. Fixed Assets, Long-Term Liabilities and Other Noncurrent Accounts

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

(Continued)

(1) Summary of Significant Accounting Policies, Continued

E. Fixed Assets, Long-Term Liabilities and Other Noncurrent Accounts, Continued

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets, nor has interest during construction periods been capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities, including capitalized leases, expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term receivables are offset by fund balance reserve accounts. The County has no long-term receivables included in governmental fund types.

Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources", even though they are a component of net current assets. Such amounts are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

All Proprietary Funds and Nonexpendable Trust and Pension Trust Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net assets.

(Continued)

(1) Summary of Significant Accounting Policies, Continued

E. Fixed Assets, Long-Term Liabilities and Other Noncurrent Accounts, Continued

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25-40 years
Improvements	10-20 years
Equipment	3-20 years

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

G. Investments

Investments are stated at cost or amortized cost. Investments will be carried at cost until there is evidence of permanent impairment of asset value.

H. Inventory

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventory is equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

I. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Neither are accrued in the accompanying financial statements. Accumulated vacation at June 30, 1983 is estimated to be $9,142,000.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(1) Summary of Significant Accounting Policies, Continued

J. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

K. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Deficit Fund Balances

The Hospital Enterprise Fund has a deficit retained earnings of $3,723,000 at June 30, 1983. This deficit is a result of actual revenues amounting to less than budgeted revenues and actual expenses exceeding the budget. It is anticipated that this deficit will be funded through a reduction in operating expenditures, increased revenue from other sources and, possibly, an increased subsidy from the General Fund in the 1983-1984 fiscal year. The deficit in retained earnings of $22,591 in the Employee Dental Insurance Fund is expected to be funded by increased user charges. A deficit of $1,049 currently exists in the Deferred Compensation Special Revenue Fund. This deficit will be funded through future contributions by participants. The deficit of $42 in the El Pueblo Capital Projects Fund is expected to be funded through future grants.

(3) Expenditures in Excess of Appropriations

There were no expenditures in excess of appropriations in the Governmental Fund Types for the year ended June 30, 1983.

(4) Investments

At June 30, 1983, the estimated market value of equity securities in the Pension Trust Fund (Employee Retirement System) was approximately $99,081,000 or $11,386,000 above cost. Additionally, debt securities in this fund had an approximate market value of $225,111,000 or $10,737,000 below cost. All other investments are stated at cost or amortized cost, which approximates market. Included in investments is a liability for a reverse repurchase agreement of $4,906,000, which has been netted against investment assets.

(5) Property Tax

The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year). Accordingly, the County Treasurer operates with assets of cash, investments and secured taxes receivable. Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the Secured Tax Losses Reserve Fund. These funds are adequate to fund full apportionment of taxes for the current year.

(Continued)

(6) Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 1982	Additions	Deletions	Balance June 30, 1983
Land	$ 4,259,725	120,398	-	4,380,123
Buildings and improvements	54,051,837	2,342,280	141,745	56,252,372
Buildings and improvements:				
Lease purchase	21,175,779	3,170,000	-	24,345,779
Equipment	16,161,018	1,402,834	714,687	16,849,165
Equipment: Lease purchase	893,474	1,023,742	102,407	1,814,809
Total	$ 96,541,833	8,059,254	958,839	103,642,248

A summary of proprietary fund type property, plant and equipment at June 30, 1983 follows:

	Hospital	Health Maintenance Organization	Airport	Total Enterprise Funds
Land	$ 222,024	-	633,827	855,851
Buildings and improvements	10,091,720	59,067	3,666,965	13,817,752
Buildings and improvements:				
Lease purchase	70,614	-	-	70,614
Equipment	2,260,224	19,917	29,671	2,309,812
Equipment: Lease purchase	330,968	359,874	-	690,842
Total	12,975,550	438,858	4,330,463	17,744,871
Less accumulated depreciation and amortization	5,745,456	83,947	1,812,006	7,641,409
Net	$ 7,230,094	354,911	2,518,457	10,103,462

Property, plant and equipment for Special Districts under the Board of Supervisors approximated $44,973,000 at June 30, 1983.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(7) Pension Plan

The County has a contributory pension plan covering substantially all its employees. The actuarially determined pension cost for the fiscal year ended June 30, 1983 is $32,430,000 for employer and employee contributions which includes amortization of past service cost over 28-1/2 years. A change during 1983 in the actuarial interest assumptions used to calculate pension cost had the effect of increasing pension cost for the year by approximately $801,000. Contributions made by the County and County employees for the year ended June 30, 1983 approximated $22,021,000 and $5,982,000, respectively. Contributions made by Special Districts and Special District Employees for the year ended June 30, 1983 approximated $2,198,000 and $726,000, respectively.

The County's funding policy is to make contributions to the plan based upon rates adopted by the Board of the Contra Costa County Employees Retirement Association and the County Board of Supervisors. The difference between the actuarially determined pension cost and the actual contributions made to the fund was funded by a transfer from the fund surplus of the plan to actual reserves.

At January 1, 1983, the most recent actuarial valuation of the plan, the actuarially computed present value of accumulated plan benefits are summarized as follows:

Actuarial present value of accumulated plan benefits:

Vested	$ 411,214,000
Nonvested	10,509,000
	$ 421,723,000
Net assets available for benefits	$ 334,933,000

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits is 8%. Net assets available for benefits is stated at cost which exceeds market by $1,177,000.

(8) Self-Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County became self-insured in 1981 for costs of its employees' dental and its management employees' long-term disability programs. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. The recorded liability is the County's best estimate based on available information and may be revised as further information is obtained and as pending cases are litigated.

(Continued)

(9) Lease Commitments

The County conducts a portion of its operations under leasing arrangements covering various County land, buildings and equipment as follows:

Capital Leases

The County has entered into capital lease obligations under lease/purchase agreements with the Employees' Retirement Association for various County buildings and other real property. During 1982, the County entered into two building leases with a non-profit corporation. The first lease involved a sale-leaseback of property with total payments of $3,327,660 extending to June 15, 1992. The second lease terminates on April 15, 1997 with lease payments totaling $9,488,010. Both leases contain options to terminate before the above stipulated dates. The County also leases other buildings under capital leases. Lease payments (principal and interest) under capital leases included in expenditures for the year amounted to $2,246,812 for the General and Special Revenue Funds combined, $12,168 for the Hospital Enterprise Fund and $379,320 for Special Districts under control of the Board of Supervisors.

Real property under capital leases is included in fixed assets as June 30, 1983, in the following amounts:

	General Fixed Assets Account Group	Hospital Enterprise Fund
Land	$ -	14,000
Buildings and improvements	24,345,779	56,614
	24,345,779	70,614
Less accumulated depreciation	-	5,660
	$ 24,345,779	64,954

Real property under capital leases for Special Districts under control of the Board of Supervisors at June 30, 1983 approximated $3,354,000.

Interest rates on capital lease obligations range from 5 percent to 9.5 percent on leases from the Employees' Retirement Association and 5 percent to 12.4 percent on other major building leases.

The County has an option to purchase each of the properties under lease/purchase agreements with the Employees' Retirement Association at any time during the term of each lease for the remaining amount of the capital lease obligation, subject in some cases to a premium ranging from 5 percent to 9.5 percent. In the event the County does not exercise its option to purchase a building, the Retirement Association has the option to purchase the County land on which the building is located at the fair market value at the time the lease terminates. Several of the other major building leases contain purchase options at the termination of the leases for nominal purchase prices.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(9) Lease Commitments, Continued

Capital Leases, Continued

The following is a summary of changes in general County capital lease obligations for the year ended June 30, 1983:

Balance at July 1, 1982	$ 5,558,762
Additional obligations	1,874,850
Current maturities	851,416
Balance at June 30, 1983	$ 8,285,028

Future minimum lease payments under capital leases together with the related present value of the capital lease obligations at June 30, 1983 are as follows:

	Fiscal year ending June 30,	Equipment leases	Lease/purchase agreement with Employees Retirement Association	Other major building leases	Total
General County:	1984	$ 427,605	719,774	398,652	1,546,031
	1985	402,122	605,069	398,652	1,405,843
	1986	369,758	605,069	420,222	1,395,049
	1987	295,128	706,536	441,791	1,443,455
	1988	159,369	324,969	441,792	926,130
	1989-2002	45,283	427,839	6,690,408	7,163,530
Total minimum lease payments		1,699,265	3,389,256	8,791,517	13,880,038
Less amount representing interest		337,653	461,720	4,795,637	5,595,010
Present value of capital lease obligations		$ 1,361,612	2,927,536	3,995,880	8,285,028
Enterprise Funds:	1984	176,717	-	6,084	182,801
	1985	158,695	-	-	158,695
	1986	150,844	-	-	150,844
	1987	116,186	-	-	116,176
	1988	6,828	-	-	6,828
Total minimum lease payments		609,270	-	6,084	615,354
Less amount representing interest		102,416	-	1,084	103,500
Present value of capital lease obligations		$ 605,854	-	5,000	511,854

Present value of the future minimum lease payments under Capital Leases for Special Districts under control of the Board of Supervisors approximated $1,771,000.

(Continued)

(9) Lease Commitments, Continued

Operating Leases

Total rental expense for the year ended June 30, 1983 for all operating leases and month-to-month lease arrangements amounted to $4,975,000 for the General Fund, $285,000 for the Special Revenue Funds, and $1,051,000 for the Hospital Enterprise Fund.

At June 30, 1983, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows:

Fiscal year ending June 30,	General Fund	Hospital Enterprise Fund
1984	$ 1,843,000	378,000
1985	1,159,000	310,000
1986	491,000	276,000
1987	254,000	188,000
1988	148,000	31,000
Thereafter	420,000	-
	$ 4,315,000	1,183,000

(10) Bonded Debt

The County has no General Obligation Bonds. It is financing its building program by leasing from non-profit Public Facilities Corporations which issue bonds to purchase the buildings. Following is a summary of these bond transactions for the year ended June 30, 1983:

	Revenue Bonds
Bonds payable at July 1, 1982	$ 6,205,000
Bonds issued:	
July 1, 1982 Bisso Lane project	1,900,000
April 1, 1983 Court Street and Muir Road project	3,850,000
Bonds retired	(225,000)
Bonds payable at June 30, 1983	$ 11,730,000

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(10) Bonded Debt, Continued

Bonds payable at June 30, 1983 consist of the following individual issues:

Revenue Bonds	Original Issue	Date Sold	Annual Installments	Final Payment	Interest Rates	Payable at 6/30/83
Juvenile facilities	$ 2,380,000	1973	$ 55,000-215,000	1/15/93	5.7-6.25	$ 1,600,000
Public Facilities #1	4,500,000	1982	120,000-590,000	5/01/97	9.5-11.5	4,380,000
Public Facilities #2	1,900,000	1982	90,000-305,000	7/01/92	10.5-12.0	1,900,000
Public Facilities #3	3,850,000	1983	115,000-470,000	4/01/98	6.8-8.8	3,850,000
Total						$ 11,730,000

The annual requirements to amortize all debt outstanding as of June 30, 1983 are as follows:

Year ended June 30,	Principal	Interest	Total
1984	$ 455,000	1,108,800	1,563,800
1985	525,000	1,070,570	1,595,570
1986	575,000	1,025,280	1,600,280
1987	645,000	975,285	1,620,285
1988	710,000	918,530	1,628,530
1989-1993	4,870,000	3,480,510	8,350,510
1994-1998	3,950,000	1,150,940	5,100,940
	$ 11,730,000	9,729,915	21,459,915

The County is contingently liable for bonded indebtedness of special assessment districts issued under the Improvement Act of 1915. The bonds outstanding at June 30, 1983 were approximately $21,616,000. The bonded debt of Special Districts under control of the Board of Supervisors at June 30, 1983 was approximately $10,563,000 bearing interest at rates ranging from 3.75% to 12.0% and maturing through 2005.

(11) Home Mortgage Revenue Bonds

On June 1, 1982, the County issued $62,400,000 in Home Mortgage Revenue Bonds. Serial bonds totaling $8,765,000 mature between 1984 and 1996 on January 1 and July 1 of each year with interest rates ranging from 8.25% to 12.50%. Term bonds of $53,635,000, with interest at 12.50%, mature July 1, 2010. Interest is payable on January 1 and July 1 of each year commencing January 1, 1983.

On April 15, 1983, the County issued an additional $37,100,000 in bonds. Serial bonds totaling $4,030,000 mature between 1986 and 1995 on June 1 of each year with interest rates ranging from 6.50% to 8.80%. Term bonds of $4,690,000 and $28,380,000 with interest at 9.125% and 9.250% mature June 1, 2001 and June 1, 2015, respectively. Interest is payable on June 1 and December 1 of each year commencing December 1, 1983.

The purpose of the bonds is to provide funds to purchase mortgage loans on newly constructed or existing single family residences within the unincorporated areas of the County and any participating city. The bonds are secured by a pledge of mortgage loans purchased, revenues, mortgage insurance proceeds, and all other funds and accounts held by the trustee as provided in the indenture and are not an obligation of the County.

(Continued)

(12) Compensating Balances

The County maintains informal compensating balances with banks for services provided. Such balances are non-interest bearing and aggregate $6,300,000 at June 30, 1983.

(13) Commercial Paper and Tax and Revenue Anticipation Notes

During the year ended June 30, 1983, the County issued tax and revenue anticipation notes in the amount of $48,000,000, and incurred interest expense thereon of $3,328,000. All notes were repaid during the year.

On June 30, 1983, the County had commercial paper outstanding of $25,000,000 bearing interest at 5% to 5.125%. The commercial paper matured on July 15, 1983, and was redeemed with the proceeds from an issuance of $27,000,000 tax and revenue anticipation notes which mature on July 10, 1984 and bear interest at 6.65%. Interest expense on commercial paper was $662,000 for the year ended June 30, 1983.

(14) Interfund Receivables and Payables

Such balances, in thousands of dollars, at June 30, 1983, were:

	Receivables	Payables
General Fund	$ 6,849	5,975
Special Revenue Funds:		
Fish and Game	1	-
Special District Revolving	85	-
Survey Monument Preservation	-	1
Road	2,574	522
Federal Revenue Sharing	307	601
Deferred Compensation	136	1
Criminal Justice	54	8
Library	607	97
Capital Projects Funds:		
Los Medanos Project	-	4
El Pueblo Project	11	172
Enterprise Funds:		
Airport	12	50
Hospital	2,805	16,809
Health Maintenance Organization	202	971
Internal Service Funds:		
Self-Insurance	13,096	223
Pension Trust:		
Employees Retirement System	3,898	1,894
Trust and Agency:		
Districts under Board of Supervisors	992	1,806
Districts under Local Board	370	435
Tax Collection Districts	265	251
School Districts	9,154	8,148
Departmental Trusts	1,679	4,647
Tax Distribution Trusts	1,956	2,438
	$ 45,053	45,053

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(15) Segment Information for Enterprise Funds

The key financial data for the Enterprise Funds for the year ended June 30, 1983, are as follows:

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Total Enterprise Funds
Operating revenues	$ 493,220	-	49,771,775*	14,124,503	64,389,498
Operation expenses (other than depreciation)	506,280	8,178	69,277,453	13,796,630	83,588,541
Depreciation	140,268	-	647,943	83,947	872,158
Operating income (loss)	(153,328)	(8,178)	(20,153,621)	243,926	(20,071,201)
Non-operating revenues (expense)	(3,800)	4,880	-	-	1,080
Operating transfers in	-	-	15,941,757	-	15,941,757
Operating transfers out	-	-	(1,639,874)	-	(1,639,874)
Net income (loss)	$ (157,128)	(3,298)	(5,851,738)	243,926	(5,768,238)
Property, plant and equipment:					
Additions	27,604	-	471,342	376,142	875,088
Deletions	-	-	366,018	-	366,018
Net working capital (deficiency)	69,313	9,077	(2,777,887)	234,561	(2,464,936)
Total assets	2,722,447	9,077	25,481,628	2,013,432	30,226,584
Long-term liabilities	-	-	227,028	284,776	511,854
Total equity	2,587,770	9,077	4,225,129	304,696	7,126,672

*Net of provisions for bad debts and contractual adjustments of $5,176,000 and $6,549,000, respectively.

Accounts receivable and accrued revenue of the Hospital are reflected net of allowances for bad debts and contractual adjustments of $12,525,000 and $6,345,000, respectively.

As of June 30, 1983, the Hospital Fund had borrowed $14,200,000 from the Health Maintenance Organization and various County funds.

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last three years are as follows:

Year ended June 30,	Contribution to Hospital
1981	$ 15,511,000
1982	17,787,000
1983	15,432,000

(Continued)

(16) Contingent Liabilities

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs including the year ended June 30, 1983, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Management believes that such disallowances, if any, would not have a material effect on the financial statements.

SUPPLEMENTARY FINANCIAL INFORMATION

SPECIAL REVENUE FUNDS

ROAD FUND	This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway users taxes and are supplemented by Federal funds, vehicle code fines, and reimbursements for services provided.
LIBRARY FUND	This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues. State aid and fines provide the remaining revenues.
CRIMINALISTICS LABORATORY FUND	This fund was established to help defray the County's costs of maintaining criminalistic laboratories. Revenues are derived from fines related to controlled substance convictions.
FISH AND GAME FUND	This fund was established to contribute toward the preservation and propagation of fish and wildlife. Revenues are derived primarily from local fish and game fines.
SURVEY MONUMENT FUND	This fund was established to receive a user fee as a condition precedent to the recording of grant deeds conveying real property by the County Recorder and to pay expenses authorized by the County Surveyor in retracement or remonument survey of major historical land division lines.
FEDERAL REVENUE SHARING FUND	This fund was established to receive and expend the County's share of Federal Revenue Sharing funds. The funds are distributed to local agencies from the Federal government based on a formula composed of population, relative income factor and general tax effort.
SERVICE AREAS REVOLVING FUND	This fund was established to provide a source of borrowing for County Service Areas. Loans are repaid from normal revenues within a five year period.
VICTIM ASSISTANCE FUND	This fund was established to provide assistance to victims of domestic violence. Revenues are derived from marriage license and confidential marriage certificate fees.
CRIMINAL JUSTICE FUND	This fund was established to temporarily account for monies ultimately to be used for the improvement of criminal justice facilities and automated information systems. Revenues are derived principally from surcharges on criminal fines.
SANS CRAINTE DRAINAGE FUND	This fund was established to receive and expend drainage fees charged to developers. It is used to construct flood control and drainage projects benefiting or necessitated by the developments.
DEFERRED COMPENSATION FUND	This fund was established to account for amounts of employee earnings deferred for tax purposes until returned to employees in the future at retirement or withdrawal from the plan.

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983

	Road	Library	Criminalistics Laboratory	Fish and Game	Survey Monument Preservation	Federal Revenue Sharing	Service Areas Revolving	Victim Assistance
Assets								
Cash and investments	$ 99,851	41,025	1,372	13,283	148,610	92,926	15,000	649
Accounts receivable and accrued revenue	133,111	7,698	-	-	-	1,251,737	-	-
Due from other funds	2,574,967	607,267	-	981	-	307,027	85,000	-
Prepaid expenses and deposits	300,157	477	-	-	-	-	-	-
Total assets	$ 3,108,086	656,467	1,372	14,264	148,610	1,651,690	100,000	649
Liabilities and Fund Equity								
Liabilities								
Accounts payable and accrued liabilities	223,036	334,731	-	-	-	1,758	-	-
Due to other funds	522,195	97,385	79	-	1,291	600,450	-	-
Total Liabilities	745,231	432,116	79	-	1,291	602,208	-	-
Fund Equity								
Reserved for encumbrances	1,919,025	222,034	619	-	-	3,619	-	-
Unreserved:								
Designated for equipment replacement	-	29,498	-	-	-	-	-	-
Undesignated	443,830	(27,181)	674	14,264	147,319	1,045,863	100,000	649
Total Fund Equity	2,362,855	224,351	1,293	14,264	147,319	1,049,482	100,000	649
Total liabilities and fund equity	$ 3,108,086	656,467	1,372	14,264	148,610	1,651,690	100,000	649

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983

Criminal Justice	Sans Crainte Drainage	Deferred Compensation	Totals June 30, 1983	Totals June 30, 1982
149,991	157,972	2,469,148	3,189,827	1,655,810
-	1,890	-	1,394,436	1,901,271
53,595	-	136,040	3,764,877	2,178,137
-	-	-	300,634	372,080
203,586	159,862	2,605,188	8,649,774	6,107,298
-	-	2,605,532	3,165,057	1,562,029
7,802	-	705	1,229,907	825,054
7,802	-	2,606,237	4,394,964	2,387,083
36,450	-	-	2,181,747	1,673,594
-	-	-	29,498	25,886
159,334	159,862	(1,049)	2,043,565	2,020,735
195,784	159,862	(1,049)	4,254,810	3,720,215
203,586	159,862	2,605,188	8,649,774	6,107,298

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1983

	Road	Library	Criminalistics Laboratory	Fish and Game	Survey Monument Preservation	Federal Revenue Sharing	Service Areas Revolving
REVENUES:							
Taxes	$ -	4,940,750	-	-	-	-	-
Licenses, permits and franchises	-	-	-	-	-	-	-
Fines, forfeitures and penalties	327,379	-	2,550	7,951	-	-	-
Use of money and property	178,768	14,103	-	-	-	-	-
Aid from other governmental agencies:							
State	7,262,750	477,491	-	-	-	-	-
Federal	706,892	260	-	-	-	4,990,115	-
Other	36,145	-	-	-	-	-	-
Charges for current services	1,486,622	84,930	-	-	41,530	-	-
Other revenues	66,500	2,802	-	-	-	13,597	-
Total revenues	10,065,056	5,520,336	2,550	7,951	41,530	5,003,712	-
EXPENDITURES:							
Current:							
General government	-	151,221	-	-	40,054	-	-
Public protection	-	-	1,257	4,234	-	-	-
Health and sanitation	-	-	-	-	-	-	-
Public assistance	-	-	-	-	-	5,143,846	-
Education	-	5,319,826	-	-	-	-	-
Public ways and facilities	9,581,671	-	-	-	-	-	-
Total expenditures	9,581,671	5,471,047	1,257	4,234	40,054	5,143,846	-
Revenues over (under) expenditures	483,385	49,289	1,293	3,717	1,476	(140,134)	-
Other financing sources - operating transfers in	-	-	-	-	-	-	-
Revenues and other sources over (under) expenditures	483,385	49,289	1,293	3,717	1,476	(140,134)	-
Fund balances at beginning of year	1,879,470	175,060	-	10,547	145,843	1,189,617	100,000
Fund balances at end of year	$ 2,362,855	224,349	1,293	14,264	147,319	1,049,483	100,000

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1983

Victim Assistance	Criminal Justice	Sana Crainte Drainage	Deferred Compensation	Totals June 30, 1983	Totals June 30, 1982
-	-	-	-	4,940,750	2,948,479
44,665	-	450	-	45,115	40,822
-	609,330	-	-	947,210	691,866
-	-	13,685	189,771	396,327	235,134
-	-	-	-	7,740,241	6,279,519
-	-	-	-	5,697,267	5,527,459
-	-	-	-	36,145	70,828
-	-	-	5,594	1,618,676	1,646,828
-	-	-	-	82,899	4,938
44,665	609,330	14,135	195,365	21,504,630	17,445,873
-	488,650	-	195,260	875,185	376,921
-	-	-	-	5,491	(2,639)
-	-	-	-	-	-
44,016	-	-	-	5,187,862	4,355,105
-	-	-	-	5,319,826	3,406,727
-	-	-	-	9,581,671	9,589,241
44,016	488,650	-	195,260	20,970,035	17,725,355
649	120,680	14,135	105	534,595	(279,482)
-	-	-	-	-	341,711
649	120,680	14,135	105	534,595	62,229
-	75,104	145,727	(1,153)	3,720,215	3,657,986
649	195,784	159,862	(1,048)	4,254,810	3,720,215

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 463,500	327,379	(136,121)	431,408
Use of money and property	54,750	178,768	124,018	145,879
Aid from other governmental agencies:				
State	7,139,567	7,262,750	123,183	5,889,106
Federal	1,971,877	706,892	(1,264,985)	721,572
Other	32,987	36,145	3,158	68,034
Charges for current services	2,123,950	1,486,622	(637,328)	1,537,715
Other revenue	-	66,500	66,500	-
Total Revenues	11,786,631	10,065,056	(1,721,575)	8,793,714
EXPENDITURES:				
Public ways and facilities	12,347,295	11,500,696	846,599	11,096,192
Total Expenditures	12,347,295	11,500,696	846,599	11,096,192
Revenues over (under) expenditures	(560,664)	(1,435,640)	(874,976)	(2,302,478)
Other financing sources - operating transfers in	-	-	-	341,711
Revenues and other sources over (under) expenditures	(560,664)	(1,435,640)	(874,976)	(1,960,767)
Add reserve for encumbrances	1,919,025	1,919,025	-	1,506,951
Fund balance at beginning of year	1,879,470	1,879,470	-	2,333,286
Fund balance at end of year	$ 3,237,831	2,362,855	(874,976)	1,879,470

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Taxes	$ 4,939,300	4,940,750	1,450	2,948,479
Use of money and property	16,200	14,103	(2,097)	13,112
Aid from other governmental agencies:				
State	453,800	477,491	23,691	400,413
Federal		260	260	1,073
Other	182,800	-	(182,800)	2,794
Charges for current services	77,000	84,930	7,930	69,463
Other revenue	2,283	2,802	519	4,874
Total revenues	5,671,383	5,520,336	(151,047)	3,440,208
EXPENDITURES:				
Current:				
General government	351,299	351,270	29	217,935
Education	5,462,165	5,341,811	120,354	3,408,868
Total expenditures	5,813,464	5,693,081	120,383	3,626,803
Revenues over (under) expenditures	(142,081)	(172,745)	(30,664)	(186,595)
Add reserve for encumbrances	222,034	222,034	-	163,442
Fund balance at beginning of year	175,060	175,060	-	198,213
Fund balance at end of year	$ 255,013	224,349	(30,664)	175,060

COUNTY OF CONTRA COSTA
CRIMINALISTICS LABORATORY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Fines, forfeitures, and penalties	$ 2,900	2,550	(350)	(3,469)
Total revenues	2,900	2,550	(350)	(3,469)
EXPENDITURES:				
Public protection	2,900	1,876	1,024	(3,526)
Total expenditures	2,900	1,876	1,024	(3,526)
Revenues over (under) expenditures	-	674	674	57
Add reserve for encumbrances	619	619	-	-
Fund balance at beginning of year	-	-	-	(57)
Fund balance at end of year	$ 619	1,293	674	-

COUNTY OF CONTRA COSTA
FISH AND GAME SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 8,000	7,951	(49)	8,823
Total revenues	8,000	7,951	(49)	8,823
EXPENDITURES:				
Public protection	18,546	4,234	14,312	887
Total expenditures	18,546	4,234	14,312	887
Revenues over (under) expenditures	(10,546)	3,717	14,263	7,936
Fund balance at beginning of year	10,547	10,547	10,547	2,611
Fund balance at end of year	$ 1	14,264	24,810	10,547

COUNTY OF CONTRA COSTA
SURVEY MONUMENT PRESERVATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Charges for current services	$ 50,000	41,530	(8,470)	39,650
Total revenues	50,000	41,530	(8,470)	39,650
EXPENDITURES:				
General government	195,843	40,054	155,789	29,599
Total expenditures	195,843	40,054	155,789	29,599
Revenues over (under) expenditures	(145,843)	1,476	147,319	10,051
Fund balance at beginning of year	145,843	145,843	-	135,792
Fund balance at end of year	$ -	147,319	147,319	145,843

COUNTY OF CONTRA COSTA
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Aid from other governmental agencies:				
State	-	-	-	(10,000)
Federal	$ 4,873,000	4,990,115	117,115	4,804,814
Other revenue	-	13,597	13,597	64
Total revenues	4,873,000	5,003,712	130,712	4,794,878
EXPENDITURES:				
General government	-	-	-	49,368
Public assistance	5,778,890	5,147,465	631,425	4,324,282
Total expenditures	5,778,890	5,147,465	631,425	4,373,650
Revenues over (under) expenditures	(905,890)	(143,753)	762,137	421,228
Add reserve for encumbrances	3,619	3,619	-	3,201
Fund balance at beginning of year	1,189,617	1,189,617	-	765,188
Fund balance at end of year	$ 287,346	1,049,483	762,137	1,189,617

COUNTY OF CONTRA COSTA
VICTIM ASSISTANCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Licenses, permits and franchises	$ 44,150	44,665	515	34,024
Total revenues	44,150	44,665	515	34,024
EXPENDITURES:				
Public assistance	44,150	44,016	134	34,024
Total expenditures	44,150	44,016	134	34,024
Revenues over (under) expenditures	-	649	649	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ -	649	649	-

COUNTY OF CONTRA COSTA
CRIMINAL JUSTICE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 450,000	609,330	159,330	255,104
Total revenues	450,000	609,330	159,330	255,104
EXPENDITURES:				
General government	525,100	525,100	-	180,000
Total expenditures	525,100	525,100	-	180,000
Revenues over (under) expenditures	(75,100)	84,230	159,330	75,104
Add reserve for encumbrances	36,450	36,450	-	-
Fund balance at beginning of year	75,104	75,104	-	-
Fund balance at end of year	$ 36,454	195,784	159,330	75,104

COUNTY OF CONTRA COSTA
SANS CRAINTE DRAINAGE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Licenses, permits and franchises	$ 7,500	450	(7,050)	6,798
Use of money and property	17,500	13,685	(3,815)	15,976
Total revenues	25,000	14,135	(10,865)	22,774
EXPENDITURES:				
General government	25,000	-	25,000	-
Total expenditures	25,000	-	25,000	-
Revenues over (under) expenditures	-	14,135	14,135	22,774
Fund balance at beginning of year	145,727	145,727	-	122,953
Fund balance at end of year	$ 145,727	159,862	14,135	145,727

COUNTY OF CONTRA COSTA
DEFERRED COMPENSATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Use of money and property	$ 187,260	189,771	2,511	60,167
Charges for current services	8,000	5,594	(2,406)	-
Total revenues	195,260	195,365	105	60,167
EXPENDITURES:				
General government	195,260	195,260	-	61,320
Total expenditures	195,260	195,260	-	61,320
Revenues over (under) expenditures	-	105	105	(1,153)
Fund balance at beginning of year	(1,153)	(1,153)	-	-
Fund balance at end of year	$ (1,153)	(1,048)	105	(1,153)

CAPITAL PROJECTS FUNDS

LOS MEDANOS HOSPITAL FUND — This fund was established to account for the acquisition and construction costs of converting this building to an outpatient care facility. It is being funded by a State grant of $822,000 and a County contribution of $1,000,000.

EL PUEBLO DAY CARE FUND — This fund was established to account for the costs of finishing construction of the El Pueblo Day Care Facility in Pittsburg. Funding is provided by a HUD Block Grant of $732,598.

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983

	Los Medanos Hospital	El Pueblo Day Care	Totals June 30, 1983	Totals June 30, 1982
Assets				
Cash and investments	$ 1,697,144	160,994	1,858,138	905,981
Accounts receivable and accrued revenue	19,981	-	19,981	91,349
Due from other funds	385	10,848	11,233	-
Total assets	$ 1,717,510	171,842	1,889,352	997,330
Liabilities and Fund Equity				
Liabilities				
Accounts payable and accrued liabilities	-	-	-	14,099
Due to other funds	4,346	171,884	176,230	3,186
Total Liabilities	4,346	171,884	176,230	17,285
Fund Equity				
Reserved for encumbrances	721,607	-	721,607	81,996
Unreserved	991,557	(42)	991,515	898,049
Total Fund Equity	1,713,164	(42)	1,713,122	980,045
Total liabilities and fund equity	$ 1,717,510	171,842	1,889,352	997,330

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1983

	Los Medanos Hospital	El Pueblo Day Care	Totals June 30, 1983	Totals June 30, 1982
REVENUES				
Use of money and property	$ 109,475	-	109,475	57,029
Aid from other governmental agencies:				
State	764,050	-	764,050	57,951
Federal	-	86,840	86,840	-
Total revenues	873,525	86,840	960,365	114,980
EXPENDITURES				
General government	140,406	86,882	227,288	134,935
Total expenditures	140,406	86,882	227,288	134,935
Revenues over (under) expenditures	733,119	(42)	733,077	(19,955)
Other financing sources - operating transfers in	-	-	-	1,000,000
Revenues and other sources over (under) expenditures	733,119	(42)	733,077	980,045
Fund balances at beginning of year	980,045	-	980,045	-
Fund balances at end of year	$ 1,713,164	(42)	1,713,122	980,045

COUNTY OF CONTRA COSTA
LOS MEDANOS HOSPITAL CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Use of money and property	$ 60,000	109,475	49,475	57,029
Aid from other governmental agencies:				
State	822,000	764,050	(57,950)	57,951
Total revenues	882,000	873,525	(8,475)	114,980
EXPENDITURES:				
General government	1,826,317	862,013	964,304	134,935
Total expenditures	1,826,317	862,013	964,304	134,935
Revenues over (under) expenditures	(944,317)	11,512	955,829	(19,955)
Other financing sources - operating transfers in	-	-	-	1,000,000
Revenues and other sources over (under) expenditures	(944,317)	11,512	955,829	980,045
Add reserve for encumbrances	721,607	721,607	-	-
Fund balance at beginning of year	980,045	980,045	-	-
Fund balance at end of year	$ 757,335	1,713,164	955,829	980,045

COUNTY OF CONTRA COSTA
EL PUEBLO DAY CARE CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1983

	1982-83			
	Budget	Actual	Variance-Favorable (Unfavorable)	1981-82 Actual
REVENUES:				
Aid from other governmental agencies:				
Federal	$ 494,754	86,840	(407,914)	-
Total revenues	494,754	86,840	(407,914)	-
EXPENDITURES:				
General government	494,754	86,882	407,872	-
Total expenditures	494,754	86,882	407,872	-
Revenues over (under) expenditures	-	(42)	(42)	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ -	(42)	(42)	-

Note: this fund did not exist in 1981-82.

ENTERPRISE FUNDS

AIRPORT FUND	This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease agreements involving County airport facilities and State and Federal aid.
SPECIAL AVIATION FUND	This fund was established to provide for airport and aviation purpose capital improvements including repairs or replacement of capital items. Revenues consist of an annual allocation for each county operated airport from the State of California as well as acquisition and development funds provided by the State for special projects with partial matching from the County General Fund.
COUNTY HOSPITAL FUND	This fund was established to account for operations of the County Hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.
HEALTH MAINTENANCE ORGANIZATION FUND	This fund accounts for operations of the County's prepaid health plans. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums paid by private citizens. The bulk of medical services required by the plans are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1983	Totals June 30, 1982
Assets						
Cash and investments	$ 121,908	4,077	311,425	71,496	508,906	1,087,826
Accounts receivable and accrued revenue	64,956	-	14,607,151	1,384,913	16,057,020	14,593,464
Due from other funds	11,955	-	2,805,187	202,112	3,019,254	2,353,661
Inventories of materials and supplies	-	-	504,399	-	504,399	372,990
Prepaid expenses and deposits	5,171	5,000	23,372	-	33,543	2,049
Fixed assets	2,518,457	-	7,230,094	354,911	10,103,462	10,422,210
Total assets	$ 2,722,447	9,077	25,481,628	2,013,432	30,226,584	28,832,200
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	84,611	-	4,220,523	453,263	4,758,397	3,962,961
Due to other funds	50,066	-	16,808,898	970,697	17,829,661	11,326,843
Welfare program advances	-	-	-	-	-	12,640
Deferred revenue	-	-	-	-	-	91,914
Capital lease obligations	-	-	227,078	284,776	511,854	542,932
Total liabilities	134,677	-	21,256,499	1,708,736	23,099,912	15,937,290
Fund Equity:						
Contributed capital	2,516,591	-	7,948,347	10,000	10,474,938	10,536,689
Retained earnings (deficit)	71,179	9,077	(3,723,218)	294,696	(3,348,266)	2,358,221
Total fund equity	2,587,770	9,077	4,225,129	304,696	7,126,672	12,894,910
Total liabilities and fund equity	$ 2,722,447	9,077	25,481,628	2,013,432	30,226,584	28,832,200

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1983	Totals June 30, 1982
Operating revenues:						
Charges for current services	$ 493,220	-	49,771,775	14,124,503	64,389,498	45,811,786
Total operating revenues	493,220	-	49,771,775	14,124,503	64,389,498	45,811,786
Operating expenses:						
Salaries and employee benefits	234,347	-	41,140,868	1,013,175	42,388,390	36,834,872
Services and supplies	271,933	8,178	28,136,585	12,783,455	41,200,151	24,030,648
Depreciation	140,268	-	647,943	83,947	872,158	671,536
Total operating expenses	646,548	8,178	69,925,396	13,880,577	84,460,699	61,537,056
Operating income (loss)	(153,328)	(8,178)	(20,153,621)	243,926	(20,071,201)	(15,725,270)
Non-operating revenues - net	(3,800)	4,880	-	-	1,080	163,528
Operating subsidy from General Fund	-	-	15,941,757	-	15,941,757	17,787,178
Operating transfer out	-	-	(1,639,874)	-	(1,639,874)	(1,000,000)
Net income (loss)	(157,128)	(3,298)	(5,851,738)	243,926	(5,768,238)	1,225,436
Add depreciation on fixed assets financed by grants	61,751	-	-	-	61,751	64,083
Increase (decrease) in retained earnings	(95,377)	(3,298)	(5,851,738)	243,926	(5,706,487)	1,289,519
Retained earnings at beginning of year	166,556	12,375	2,128,520	50,770	2,358,221	1,068,702
Retained earnings (deficit) at end of year	$ 71,179	9,077	(3,723,218)	294,696	(3,348,266)	2,358,221

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1983

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1983	Totals June 30, 1982
Funds provided (used) by operations:						
Net income (loss)	$ (157,128)	(3,298)	(5,851,738)	243,926	(5,768,238)	1,225,436
Item not requiring the use of funds - depreciation	140,268	-	647,943	83,947	872,158	671,536
Total provided by operations	(16,860)	(3,298)	(5,203,795)	327,873	(4,896,080)	1,896,972
Increase in accounts payable and accrued liabilities	42,395	(113)	353,281	399,873	795,436	525,076
Increase in amounts due to other funds	(81,548)	(2,617)	6,133,129	453,854	6,502,818	3,449,768
Decrease in prepaid expenses and deposits	-	-	-	-	-	15,081
Decrease in amounts due from other funds	-	-	-	-	-	1,179,167
Construction grant proceeds	-	-	-	-	-	16,135
Increase in capital lease obligations	-	-	-	-	-	518,765
Total funds provided	(56,013)	(6,028)	1,282,615	1,181,600	2,402,174	7,600,964
Funds used for:						
Increase in accounts receivable and accrued revenue	(63,133)	-	142,712	1,383,977	1,463,556	3,930,946
Increase in amounts due from other funds	(31,161)	-	1,042,878	(346,124)	665,593	-
Increase in inventories	-	-	131,409	-	131,409	76,464
Increase in prepaid expense and deposits	5,171	5,000	21,323	-	31,494	-
Net increase in fixed assets	(16,367)	-	193,635	376,142	553,410	1,937,755
Decrease in other current liabilities	-	-	89,231	15,323	104,554	651,485
Reduction of capital lease obligations	-	-	315,854	(284,776)	31,078	-
Total funds used	(105,490)	5,000	1,937,042	1,144,542	2,981,094	6,596,650
Increase (decrease) in cash and investments	49,477	(11,028)	(654,427)	37,058	(578,920)	1,004,314
Balance at beginning of year	72,431	15,105	965,852	34,438	1,087,826	83,512
Balance at end of year	$ 121,908	4,077	311,425	71,496	508,906	1,087,826

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

All the Internal Service Funds are Self-Insurance Funds. They are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance

Long Term Disability Insurance (Management Employees)

Workers Compensation Insurance

Automotive Liability Insurance

Public (General) Liability Insurance

State Unemployment Insurance

Medical Liability Insurance

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983

	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance	Workers' Compensation - County Insurance	Automotive Liability Insurance
Assets						
Cash and investments	$ 208,745	423,390	1,436,915	787,365	986,216	792,684
Accounts receivable and accrued revenue	942	25,323	22,145	10,960	100,307	26,230
Due from other funds	-	-	65,000	-	5,000,478	1,000,000
Prepaid expenses and deposits	50,000	-	-	-	-	-
Total assets	$ 259,687	448,713	1,524,060	798,325	6,087,001	1,818,914
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	275,000	414,971	867,511	79,569	4,512,373	124,089
Due to other funds	7,278	50	10,028	2,627	103,834	27,303
Total liabilities	282,278	415,021	877,539	82,196	4,616,207	151,392
Retained earnings	(22,591)	33,692	646,521	716,129	1,470,794	1,667,522
Total liabilities and fund equity	$ 259,687	448,713	1,524,060	798,325	6,087,001	1,818,914

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983

Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals June 30, 1983	Totals June 30, 1982
433,030	1,137,226	1,357,275	521,291	8,084,137	19,207,757
68,329	13,305	43,338	-	310,879	517,269
4,675,000	-	2,355,000	-	13,095,478	454,498
-	-	-	-	50,000	66,418
5,176,359	1,150,531	3,755,613	521,291	21,540,494	20,245,942
4,811,896	330,000	3,148,136	18,100	14,581,645	10,014,192
48,235	7,785	13,652	1,820	222,612	57,006
4,860,131	337,785	3,161,788	19,920	14,804,257	10,071,198
316,228	812,746	593,825	501,371	6,736,237	10,174,744
5,176,359	1,150,531	3,755,613	521,291	21,540,494	20,245,942

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance	Workers' Compensation - County Insurance	Automotive Liability Insurance
Operating revenues:						
Use of money and property	$ 15,767	34,345	161,522	80,448	710,958	169,663
Charges for current services	1,697,262	198,009	84,318	14,145	373,961	384,517
Aid from other government agencies	-	-	-	-	-	-
Total operating revenues	1,713,029	232,354	245,840	94,593	1,084,919	554,180
Operating expenses:						
Salaries and employee benefits	-	-	-	-	-	-
Services and supplies	182,981	48,390	45,694	18,869	379,582	104,951
Benefit and claim payments	1,641,818	149,768	557,898	49,680	3,121,502	41,616
Total operating expenses	1,824,799	198,158	603,592	68,549	3,501,084	146,567
Operating income (loss)	(111,770)	34,196	(357,752)	26,044	(2,416,165)	407,613
Retained earnings at beginning of year	89,179	(504)	1,004,273	690,085	3,886,959	1,259,909
Retained earnings at end of year	$ (22,591)	33,692	646,521	716,129	1,470,794	1,667,522

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals June 30, 1983	Totals June 30, 1982
466,655	141,837	222,637	-	2,003,832	2,393,943
827,469	33,713	1,900,000	73,284	5,586,678	6,412,552
-	-	-	-	-	450,000
1,294,124	175,550	2,122,637	73,284	7,590,510	9,256,495
-	-	-	-	-	2,714
382,402	65,162	109,717	16,031	1,353,779	942,667
2,031,032	658,521	1,379,089	44,314	9,675,238	4,710,019
2,413,434	723,683	1,488,806	60,345	11,029,017	5,655,400
(1,119,310)	(548,133)	633,831	12,939	(3,438,507)	3,601,095
1,435,538	1,360,879	(40,006)	488,432	10,174,744	6,573,649
316,228	812,746	593,825	501,371	6,736,237	10,174,744

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1983

	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance	Workers' Compensation - County Insurance	Automotive Liability Insurance
Funds provided (used) by operations - net income (loss)	$ (111,770)	34,196	(357,752)	26,044	(2,416,165)	407,613
Increase in accounts payable and accrued liabilities	(4,999)	135,894	284,981	26,796	1,528,685	(201,311)
Increase in amounts due to other funds	5,438	(154)	8,664	2,286	94,170	15,100
Decrease in accounts receivable and accrued revenue	5,303	(8,349)	23,232	8,525	80,453	15,580
Decrease in amounts due from other funds	-	-	-	-	-	-
Decrease in prepaid expense and deposits	-	167	2,113	650	13,488	-
Total funds provided	(106,028)	161,754	(38,762)	64,301	(699,369)	236,982
Funds used for:						
Increse in accounts receivable and accrued revenue	-	-	-	-	-	-
Increase in amounts due from other funds	-	-	40,354	(9,035)	4,786,538	1,000,000
Increase in prepaid expense and deposits	-	-	-	-	-	-
Decrease in accounts payable and accrued liabilities	-	-	-	-	-	-
Decrease in amounts due to other funds	-	-	-	-	-	-
Total funds used	-	-	40,354	(9,035)	4,786,538	1,000,000
Increase (decrease) in cash and investments	(106,028)	161,754	(79,116)	73,336	(5,485,907)	(763,018)
Balance at beginning of year	314,773	261,636	1,516,031	714,029	6,472,123	1,555,702
Balance at end of year	$ 208,745	423,390	1,436,915	787,365	986,216	792,684

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1983

Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals June 30, 1983	Totals June 30, 1982
(1,119,310)	(548,133)	633,831	12,939	(3,438,507)	3,601,095
1,721,171	100,000	958,136	18,100	4,567,453	-
27,896	4,869	5,517	1,820	165,606	-
52,860	43,193	(14,407)	-	206,390	-
-	-	-	-	-	1,057,360
-	-	-	-	16,418	-
682,617	(400,071)	1,583,077	32,859	1,517,360	4,658,455
-	-	-	-	-	249,322
4,506,555		2,355,000	(38,432)	12,640,980	-
-	-	-	-	-	16,418
-	-	-	-	-	458,181
-	-	-	-	-	52,937
4,506,555	-	2,355,000	(38,432)	12,640,980	776,858
(3,823,938)	(400,071)	(771,923)	71,291	(11,123,620)	3,881,597
4,256,968	1,537,297	2,129,198	450,000	19,207,757	15,326,160
433,030	1,137,226	1,357,275	521,291	8,084,137	19,207,757

FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES RETIREMENT SYSTEM FUND — This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County, contributions from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, disability and death benefits, refunds and administrative costs. This fund includes all assets of the retirement system.

AGENCY FUNDS

TAX LOSSES RESERVE FUND — This fund was established as a reserve for all delinquent Secured Taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES FUND — This fund accounts for Unsecured Taxes Receivable, Delinquent Secured Taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOL AND SPECIAL DISTRICTS FUNDS — These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS — These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds, and flow through funds for Federal and State projects.

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1983

	Pension Trust Fund	Agency Funds				Totals	
	Employee Retirement System	Tax Losses Reserve	Unapportioned Taxes	School and Special Districts	Other Agency	June 30, 1983	June 30, 1982
Assets							
Cash and investments	$ 356,248,012	10,078,962	6,333,874	152,027,406	34,552,144	559,240,398	517,899,656
Accounts receivable and accrued revenue	7,589,702	-	322,515	2,471,581	1,497,259	11,881,057	12,056,311
Due from other funds	3,898,188	1,107,389	848,365	10,780,887	1,679,460	18,314,289	27,198,207
Inventories of materials & supplies	-	-	-	-	16,718	16,718	12,850
Prepaid expenses and deposits	50,223	-	-	576,231	-	626,454	2,148,425
Unsecured taxes receivable	-	-	16,184,585	-	-	16,184,585	16,155,387
Total assets	$ 367,786,125	11,186,351	23,689,339	165,856,105	37,745,581	606,263,501	575,470,836
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding	37,933	-	-	7,504,033	9,527,854	17,069,820	17,630,939
Accounts payable and accrued liabilities	1,660,552	27,736	329	3,080,053	2,246,173	7,014,843	6,509,345
Due to other funds	1,893,507	-	2,438,395	10,641,712	4,646,911	19,620,525	31,639,126
Unapportioned taxes	-	-	21,250,615	-	-	21,250,615	21,575,859
Unapportioned taxes-impounded	-	-	-	-	-	-	13,671
Due to other districts and agencies	-	11,158,615	-	144,379,032	21,324,643	176,862,290	187,353,482
Matured bonds and coupons payable	-	-	-	251,275	-	251,275	500,265
Total liabilities	3,591,992	11,186,351	23,689,339	165,856,105	37,745,581	242,069,368	265,222,687
Fund Equity:							
Fund balance reserved for employees retirement benefits	364,194,133	-	-	-	-	364,194,133	310,248,149
Total fund equity	364,194,133	-	-	-	-	364,194,133	310,248,149
Total liabilities and fund equity	$ 367,786,125	11,186,351	23,689,339	165,856,105	37,745,581	606,263,501	575,470,836

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 1983

	Balance June 30, 1982	Additions	Deductions	Balance June 30, 1983
Tax Losses Reserve				
Assets				
Cash and investments	$ 8,146,958	2,086,351	154,347	10,078,962
Accounts receivable and accrued revenue	74,088	-	74,088	-
Due from other funds	479,537	1,107,389	479,537	1,107,389
	$ 8,700,583	3,193,740	707,972	11,186,351
Liabilities				
Accounts payable and accrued liabilities	-	27,736	-	27,736
Due to other districts and agencies	8,700,583	2,610,022	151,990	11,158,615
	$ 8,700,583	2,637,758	151,990	11,186,351
Unapportioned Taxes				
Assets				
Cash and investments	7,332,615	1,055,043,658	1,056,042,399	6,333,874
Accounts receivable and accrued revenue	739,175	4,542,532	4,959,192	322,515
Due from other funds	4,587,256	1,327,769	5,066,660	848,365
Unsecured taxes receivable	16,155,387	41,730,559	41,701,361	16,184,585
	$ 28,814,433	1,102,644,518	1,107,769,612	23,689,339
Liabilities				
Accounts payable and accrued liabilities	936,829	4,124,846	5,061,346	329
Due to other funds	6,288,074	3,015,717	6,865,396	2,438,395
Unapportioned taxes	21,575,859	678,244,229	678,569,473	21,250,615
Unapportioned taxes - impounded	13,671	-	13,671	-
	$ 28,814,433	685,384,792	690,509,886	23,689,339

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
FOR THE YEAR ENDED JUNE 30, 1983

	Balance June 30, 1982	Additions	Deductions	Balance June 30, 1983
School and Special Districts				
Assets				
Cash and investments	158,341,990	2,008,431,223	2,014,745,807	152,027,406
Accounts receivable and accrued revenue	1,716,817	2,639,976	1,885,212	2,471,581
Due from other funds	18,717,651	22,521,139	30,457,903	10,780,887
Prepaid expenses and deposits	2,068,692	748,799	2,241,260	576,231
	$ 180,845,150	2,034,341,137	2,049,330,182	165,856,105
Liabilities				
Warrants outstanding	6,438,607	327,412,829	326,347,403	7,504,033
Accounts payable and accrued liabilities	2,279,650	3,022,753	2,222,350	3,080,053
Due to other funds	19,282,242	22,427,939	31,068,469	10,641,712
Due to other agencies and districts	152,344,386	1,352,344,615	1,360,309,969	144,379,032
Matured bonds and coupons payable	500,265	14,319,508	14,568,498	251,275
	$ 180,845,150	1,719,527,644	1,734,516,689	165,856,105
Other Agency				
Assets				
Cash and investments	$ 41,617,195	907,448,684	914,513,735	34,552,144
Accounts receivable and accrued revenue	2,748,081	1,924,234	3,175,056	1,497,259
Due from other funds	780,194	2,068,943	1,169,677	1,679,460
Inventories of materials and supplies	12,850	16,718	12,850	16,718
	$ 45,158,320	911,458,579	918,871,318	37,745,581
Liabilities				
Warrants outstanding	11,138,667	691,768,978	693,379,791	9,527,854
Accounts payable and accrued liabilities	1,673,828	123,159,727	122,587,382	2,246,173
Due to other funds	6,037,312	5,036,394	6,426,795	4,646,911
Due to other agencies and districts	26,308,513	90,365,969	95,349,839	21,324,643
	$ 45,158,320	910,331,068	917,743,807	37,745,581

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
FOR THE YEAR ENDED JUNE 30, 1983

	Balance June 30, 1982	Additions	Deductions	Balance June 30, 1983
Totals - Agency Funds				
Assets				
Cash and investments	$ 215,438,758	3,973,009,916	3,985,456,288	202,992,386
Accounts receivable and accrued revenue	5,278,161	9,106,742	10,093,548	4,291,355
Due from other funds	24,564,638	27,025,240	37,173,777	14,416,101
Inventories of materials and supplies	12,850	16,718	12,850	16,718
Prepaid expenses and deposits	2,068,692	748,799	2,241,260	576,231
Unsecured taxes receivable	16,155,387	41,730,559	41,701,361	16,184,585
	$ 263,518,486	4,051,637,974	4,076,679,084	238,477,376
Liabilities				
Warrants outstanding	17,577,274	1,019,181,807	1,019,727,194	17,031,887
Accounts payable and accrued liabilities	4,890,307	130,335,062	129,871,078	5,354,291
Due to other funds	31,607,628	30,480,050	44,360,660	17,727,018
Unapportioned taxes	21,575,859	678,244,229	678,569,473	21,250,615
Unapportioned taxes - impounded	13,671	-	13,671	-
Due to other agencies and districts	187,353,482	1,445,320,606	1,455,811,798	176,862,290
Matured bonds and coupons payable	500,265	14,319,508	14,568,498	251,275
	$ 263,518,486	3,317,881,262	3,342,922,372	238,477,376

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

CONTRA COSTA COUNTY

SCHEDULE OF GENERAL FIXED ASSETS-
BY SOURCES

JUNE 30, 1983

General Fixed Assets:	
Land	$ 4,380,123
Buildings and Improvements	56,252,372
Buildings and Improvements-Lease Purchases	24,345,779
Equipment	16,849,165
Equipment-Lease Purchases	1,814,809
Total General Fixed Assets	$103,642,248
Investments in General Fixed Assets from:	
General Obligation Bonds	1,511,000
Federal Grants	3,243,227
State Grants	440,281
General Fund revenues	80,492,459
Special Revenue Fund revenues	17,885,502
Gifts	69,779
Total Investment in General Fixed Assets	$103,642,248

COUNTY OF CONTRA COSTA
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
JUNE 30, 1983

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS AND IMPROVEMENTS	BUILDINGS AND IMPROVEMENTS LEASE PURCHASE	EQUIPMENT	EQUIPMENT LEASE PURCHASE
General Government:						
Legislative and Administrative	$ 107,101	-	-	-	94,399	12,702
Finance	335,911	-	-	-	335,911	-
Counsel	50,476	-	-	-	28,743	21,733
Personnel	344,032	-	-	-	282,608	61,424
Elections	1,652,665	-	-	-	1,652,665	-
Communications	8,994	-	-	-	8,994	-
Property Management	6,765,647	-	-	-	6,765,647	-
Plant Acquisition	46,684,480	2,634,802	23,241,224	20,808,454	-	-
Other General	878,422	-	-	-	504,668	373,754
Total General Government	56,827,728	2,634,802	23,241,224	20,808,454	9,673,635	469,613
Public Protection:						
Judicial	1,251,812	-	-	-	1,139,047	112,765
Police Protection	3,113,530	-	-	-	2,288,606	824,924
Detention and Correction	35,557,409	1,491,519	30,503,933	2,582,022	979,935	-
Protective Inspection	120,592	-	-	-	120,592	-
Other Protection	479,781	-	-	-	474,239	5,542
Total Public Protection	40,523,124	1,491,519	30,503,933	2,582,022	5,002,419	943,231
Health and Sanitation:						
Health	571,382	-	-	-	570,835	547
Hospital Care	44,076	-	-	-	4,330	39,746
Sanitation	46,837	-	-	-	46,837	-
Total Health and Sanitation	662,295	-	-	-	622,002	40,293
Public Assistance:						
Assistance Administration	479,323	-	-	-	295,568	183,755
Veterans Services	4,352	-	-	-	4,352	-
Other Assistance	323,919	-	-	-	323,919	-
Total Public Assistance	807,594	-	-	-	623,839	183,755
Education						
Library Services	3,049,333	111,942	1,719,085	955,303	263,003	-
Agricultural Education	9,596	-	-	-	9,596	-
Total Education	3,058,929	111,942	1,719,085	955,303	272,599	-
Public ways and Facilities	832,588	-		-	654,671	177,917
Recreation and Cultural Services	929,990	141,860	788,130	-	-	-
Total General Fixed Assets	$ 103,642,248	4,380,123	56,252,372	24,345,779	16,849,165	1,814,809

COUNTY OF CONTRA COSTA
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 1983

FUNCTION AND ACTIVITY	BALANCE JULY 1 1982	ADDITIONS	DELETIONS	TRANSFERS	BALANCE JUNE 30 1983
General Government:					
Legislative and Administrative	$ 113,602	-	4,954	(1,547)	107,101
Finance	324,033	33,076	22,954	1,756	335,911
Counsel	50,190	634	-	(348)	50,476
Personnel	332,527	12,761	585	(671)	344,032
Elections	1,652,971	-	430	124	1,652,665
Communications	8,994	-	-	-	8,994
Property Management	6,710,875	558,938	506,397	2,231	6,765,647
Plant Acquisition	41,855,752	4,985,452	141,746	(14,978)	46,684,480
Other General	1,092,759	115,104	140,212	(189,229)	878,422
Total General Government	52,141,703	5,705,965	817,278	(202,662)	56,827,728
Public Protection					
Judicial	1,111,962	151,838	9,971	(2,017)	1,251,812
Police Protection	2,168,811	977,261	45,829	13,287	3,113,530
Detention and Correction	35,031,023	562,149	29,076	(6,687)	35,557,409
Protective Inspection	69,782	55,961	3,206	(1,945)	120,592
Other Protection	395,190	102,679	20,457	2,369	479,781
Total Public Protection	38,776,768	1,849,888	108,539	5,007	40,523,124
Health and Sanitation:					
Health	532,755	62,694	24,614	547	571,382
Hospital Care	44,076	-	-	-	44,076
Sanitation	45,910	927	-	-	46,837
Total Health and Sanitation	622,741	63,621	24,614	547	662,295
Public Assistance:					
Assistance Administration	273,529	26,087	4,048	183,755	479,323
Veterans Services	4,075	-	-	277	4,352
Other Assistance	247,491	78,257	1,339	(490)	323,919
Total Public Assistance	525,095	104,344	5,387	183,542	807,594
Education:					
Library Services	2,880,097	154,258	-	14,978	3,049,333
Agricultural Education	10,175	-	830	251	9,596
Total Education	2,890,272	154,258	830	15,229	3,058,929
Public Ways and Facilities	655,264	181,178	2,191	(1,663)	832,588
Recreation and Cultural Services	929,990	-	-	-	929,990
Total General Fixed Assets	$ 96,541,833	8,059,254	958,839	-	103,642,248

STATISTICAL SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
000's

	General Government	Public Protection	Health & Sanitation(2)	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1973-74	$15,131	$28,612	$ 4,975	$ 95,866	$3,793	$10,813	$ 532	$159,722
1974-75	17,201	33,137	5,574	101,857	4,293	13,202	503	175,767
1975-76	18,540	39,354	6,829	114,326	4,913	13,715	464	198,141
1976-77	20,947	42,540	7,306	123,262	5,312	10,726	467	210,560
1977-78	24,294	49,508	43,153	103,030	5,898	13,228	460	239,571
1978-79	29,341	50,373	21,110	85,613	5,562	11,911	35	203,945
1979-80	28,013	56,809	22,526	102,319	5,991	14,301	1,055	231,014
1980-81	23,286	65,130	26,776	115,759	5,206	16,047	1,573	253,777
1981-82	27,612	73,046	29,328	114,170	5,178	15,807	2,598	267,739
1982-83	24,470	78,365	27,633	111,561	5,426	16,025	4,115	267,595

NOTES:

(1) Includes all governmental fund types.

(2) On July 1, 1978, the County Hospital became an Enterprise Fund The amounts shown since then include the County General Fund's subsidy of the Enterprise Fund. Prior to 1977-78, the County Hospital was included in Public Assistance.

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
000's

	Taxes	Licenses, Franchises & Permits	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	Total
1973-74	$58,029	$1,314	$1,686	$ 4,456	$ 82,026	$14,627	$1,259	$163,397
1974-75	64,385	1,244	1,682	4,081	80,589	21,302	5,299	178,582
1975-76	74,905	1,773	1,654	3,136	90,923	24,901	1,131	198,423
1976-77	84,296	2,216	1,628	3,562	98,485	26,552	2,107	218,846
1977-78	89,682	2,595	1,676	5,544	112,640	29,659	671	242,467
1978-79	45,109	2,629	2,210	8,494	125,181	12,785	1,303	197,711
1979-80	54,664	3,303	2,381	14,145	134,422	14,520	894	224,329
1980-81	63,406	3,036	2,697	16,248	148,170	18,023	1,332	252,912
1981-82	66,392	2,936	2,957	12,420	143,922	21,413	2,270	252,310
1982-83	74,498	3,748	3,703	9,682	142,980	24,415	2,010	261,036

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
PROPERTY TAX RATES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	County-wide Rate (1)	Total
1973-74	2.8034	.5583	.5393	.9627	7.4718	1.0375		13.3730
1974-75	2.7451	.5753	.6164	.9251	6.4809	.9882		12.3310
1975-76	2.8220	.6476	.6004	.8528	6.1698	.9550		12.0476
1976-77	2.7130	.6212	.5509	.9246	5.9402	.9643		11.7142
1977-78	2.4950	.5672	.5516	.8270	5.8911	.9357		11.2676
1978-79(1)		.0202	.1089	.3651	.4311	.0613	4.0000	4.9866
1979-80		.0195	.0900	.3240	.4136	.0995	4.0000	4.9466
1980-81		.0200	.1033	.3260	.3640	.1008	4.0000	4.9141
1981-82(2)		.0042	.0272	.0703	.0508	.0231	1.0000	1.1756
1982-83		.0037	.0227	.0633	.0356	.0253	1.0000	1.1506

NOTE: (1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies can no longer establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the State Legislature. The County-wide rate is 1% of full cash value.

(2) Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value.

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
000'S

Fiscal Year	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1973-74	$62,289	$12,537	$13,102	$22,073	$155,966	$24,589	$290,556
1974-75	68,812	14,467	15,932	22,960	162,096	30,290	314,557
1975-76	80,688	18,218	17,861	24,184	175,950	32,721	349,622
1976-77	88,085	20,067	24,638	29,428	192,966	37,056	392,240
1977-78	94,251	21,360	28,045	30,861	219,623	43,682	437,822
1978-79	41,230	9,937	20,756	21,864	104,306	24,931	223,024
1979-80	48,792	19,713	24,824	25,276	79,203	34,125	231,933
1980-81	59,200	24,752	29,551	28,782	91,507	38,947	272,739
1981-82	67,197	26,314	35,837	32,640	96,285	42,998	301,271
1982-83	77,580	31,998	38,952	31,710	103,038	47,611	330,889

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies.

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1950-51	$ 17,583,876	$ 247,111	1.41 %	$ 257,080	$ 13,580	5 %
1951-52	20,624,560	274,692	1.33	397,800	36,190	9
1952-53	23,877,296	280,576	1.18	489,820	68,360	14
1953-54	26,731,104	331,242	1.24	574,820	120,140	21
1954-55	30,273,602	403,795	1.33	691,720	171,980	25
1955-56	34,851,422	420,162	1.21	731,050	253,430	35
1956-57	43,912,075	565,671	1.29	916,902	340,907	37
1957-58	48,149,493	699,063	1.45	1,113,541	449,106	40
1958-59	52,428,585	662,735	1.26	1,063,646	579,517	54
1959-60	57,040,391	782,912	1.37	1,252,733	704,943	56
1960-61	62,747,991	1,075,908	1.71	1,565,990	852,591	54
1961-62	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1962-63	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1963-64	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1964-65	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1965-66	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1966-67	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1967-68	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1968-69	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1969-70	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1970-71	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1971-72	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1972-73	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1973-74	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1974-75	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1975-76	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1976-77	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1977-78	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1978-79	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1979-80	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1980-81	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1981-82	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1982-83	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58

COUNTY OF CONTRA COSTA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	SECURED		UNSECURED		TOTAL		Ratio of Assessed to Estimated Actual
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1973-74	$ 2,059,332,750	$ 8,237,331,000	$ 142,803,163	$ 571,212,652	$ 2,202,135,913	$ 8,808,543,652	25%
1974-75	2,326,972,411	9,307,889,644	156,618,517	626,474,068	2,483,590,928	9,934,363,712	25
1975-76	2,626,719,353	10,506,877,412	191,829,288	767,317,152	2,818,548,641	11,274,194,564	25
1976-77	2,990,010,470	11,960,041,880	207,674,196	830,696,784	3,197,684,666	12,790,738,664	25
1977-78	3,487,016,051	13,948,064,204	226,092,651	904,370,604	3,713,108,702	14,852,434,808	25
1978-79	3,823,797,632	15,295,190,528	255,409,097	1,021,636,388	4,079,206,729	16,316,826,916	25
1979-80	4,106,852,283	16,427,409,132	267,755,614	1,071,022,456	4,374,607,897	17,498,431,588	25
1980-81	4,524,135,584	18,096,542,336	199,012,674	796,050,696	4,723,148,258	18,892,593,032	25
1981-82	20,736,157,627	20,736,157,627	912,039,796	912,039,796	21,648,197,423	21,648,197,423	100
1982-83	23,380,025,190	23,380,025,190	1,073,430,789	1,073,430,789	24,453,455,979	24,453,455,979	100

NOTE: Effective with fiscal year 1981-82, State law required that property be assessed at 100% of full value.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
LAST TEN YEARS

Year	Construction Valuation (000's) (1) Residential	Non-Residential	New Dwelling Units (1) Single Family	Multiple Family	Bank Deposits (2) (000's)	Property Values (000's) Residential	Commerical	Industrial	Land
1973	$191,406	$ 58,283	4,723	2,113	--	$ 4,702,001	$1,101,068	$2,699,819	$305,656
1974	145,292	63,111	3,269	768	--	5,453,966	1,244,776	2,929,644	306,972
1975	158,873	75,799	3,797	517	--	6,031,694	1,431,823	3,506,275	304,403
1976	298,730	58,642	6,122	1,026	$1,614,559	6,979,906	1,545,121	3,949,780	315,931
1977	424,604	101,762	9,059	1,345	1,729,853	8,480,740	1,730,309	4,325,029	316,357
1978	284,976	130,012	4,993	1,415	2,004,547	9,437,653	1,882,962	4,668,244	327,968
1979	327,107	129,187	5,608	781	2,244,722	10,248,831	2,103,312	4,773,572	372,717
1980	306,175	158,804	4,566	854	2,423,862	12,021,357	2,104,635	4,352,853	413,748
1981	227,924	205,905	2,523	585	2,670,070	13,824,539	2,439,752	4,924,965	458,941
1982	201,256	218,496	1,930	858	2,943,976	15,254,183	2,913,841	5,786,986	498,446

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated. Totals by County for years prior to 1976 are not available.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

Full Cash Value (1982-83)	$24,453,455,979
Population	681,580(1)

	Debt Applicable July 12, 1983(2)	
	Percentage	Amount
Contra Costa County	100.000%	$ ---
Contra Costa County Juvenile Facilities Corp.(3)	100.000	1,600,000
Contra Costa County Public Facilities Corp.(3)	100.000	10,040,000
Bay Area Rapid Transit District	31.128	183,452,400
East Bay Municipal Utility District	43.045	55,525,897
San Ramon Valley Unified School District	100.000	15,428,000
Other School Districts and School Building Corporations	100.000(4)	19,764,157
City of Richmond General Fund Obligations	100.000	22,525,000
City of Concord and General Fund Obligations	100.000	17,071,000
Other Cities and City Authorities	100.000	13,499,000
Hospital Districts and Hospital Authorities	100.000	21,025,000
Sanitary Districts	100.000	18,319,000
County Water Districts	100.000	8,772,000
Other Special Districts	100.000(4)	13,698,216
1915 Act Assessment Bonds	100.000	41,920,944
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		$442,640,614
Less: East Bay Municipal Utility District (100% self-supporting)		55,525,897
Self-supporting water bonds		8,269,162
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		$378,845,555

	Ratio to Full Cash Value	Per Capita
Direct Bonded Debt (Includes County Lease Revenue Obligations)	0.05%	$ 17
Total Gross Direct Bonded and Overlapping Debt	1.81	649
Total Net Direct Bonded and Overlapping Debt	1.55	556
Full Cash Value	--	35,878

(1) January 1, 1983, State Department of Finance estimate.
(2) Excludes sales, if any, between June 1, 1983 and July 19, 1983. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.

COUNTY OF CONTRA COSTA
DEMOGRAPHIC STATISTICS
POPULATION

Jurisdiction	Date of Incorporation	1930	1940	1950	1960	1970	Special Census 1975	1980	1983
Antioch	February 2, 1872	3,563	5,106	11,051	17,305	28,060	33,215	43,559	45,777
Brentwood	January 1, 1948	--	--	1,729	2,186	2,649	3,662	4,434	5,062
Clayton	March 18, 1964	--	--	--	--	1,385	1,790	4,325	4,407
Concord	February 2, 1905	1,125	1,373	6,953	36,208	85,164	94,673	103,251	103,664
El Cerrito	August 20, 1917	3,870	6,137	18,011	25,437	25,190	22,950	22,731	23,057
Hercules	December 15, 1900	392	343	343	310	252	121	5,963	6,773
Lafayette	July 22, 1968	--	--	--	--	20,484	19,628	20,879	22,496
Martinez	April 1, 1876	6,569	7,381	8,268	9,604	16,506	18,702	22,582	24,403
Moraga	November 13, 1974	--	--	--	--	--	14,418	15,014	14,857
Pinole	June 25, 1903	781	934	1,147	6,064	13,266	15,337	14,253	14,431
Pittsburg	June 22, 1903	9,610	9,520	12,763	19,062	20,651	24,347	33,034	36,320
Pleasant Hill	November 14, 1961	--	--	--	--	24,610	25,398	25,124	26,514
Richmond	August 7, 1905	20,093	23,642	99,545	71,584	79,043	70,126	74,676	76,011
San Pablo	April 26, 1948	--	--	14,476	19,687	21,461	19,392	19,750	20,872
Walnut Creek	October 19, 1914	1,014	1,578	2,420	9,903	39,844	46,034	53,643	56,215
Total Incorporated		47,017	56,014	176,706	217,350	378,565	409,793	463,218	480,859
Unincorporated		31,591	44,436	122,278	191,680	177,240	173,036	194,034	200,721
TOTAL COUNTY	September 9, 1850	78,608	100,450	298,984	409,030	555,805	582,829	657,252	681,580

Source: U.S. Census; 1930-1980; State Department of Finance; 1975 and 1983

COUNTY OF CONTRA COSTA
DEMOGRAPHIC STATISTICS
AVERAGE DAILY ATTENDANCE BY SCHOOL DISTRICT

	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79 (1)	1979-80	1980-81	1981-82	1982-83
ELEMENTARY SCHOOLS:										
Antioch Unified	6,251	6,418	6,454	6,473	6,538	6,441	6,524	6,475	6,575	6,716
Brentwood	1,227	1,265	1,222	1,342	1,291	1,123	1,143	1,192	1,231	1,276
Byron Union	276	259	275	291	320	327	343	359	365	368
Canyon	32	28	36	36	38	28	25	23	27	34
John Swett Unified	1,288	1,241	1,242	1,239	1,240	1,236	1,231	1,226	1,181	1,183
Knightsen	279	284	367	457	460	255	250	224	211	209
Lafayette	3,710	3,736	3,741	3,635	3,392	2,977	2,850	2,712	2,634	2,616
Martinez Unified	2,913	2,865	2,845	2,678	2,520	2,223	2,128	2,011	2,016	2,018
Moraga	2,819	2,793	2,787	2,649	2,469	2,199	2,049	1,921	1,758	1,650
Mt. Diablo Unified	31,404	30,828	29,998	28,907	28,309	24,842	23,668	22,438	21,345	20,792
Oakley Union	908	897	956	895	841	820	869	973	990	1,053
Orinda Union	2,833	2,811	2,687	2,612	2,500	2,309	2,206	2,014	1,901	1,777
Pittsburg Unified	4,291	4,173	4,335	4,359	4,415	4,194	4,243	4,359	4,501	4,769
Richmond Unified	26,443	25,325	24,247	22,887	21,812	20,899	19,464	19,125	18,912	18,659
San Ramon Valley Unified	8,227	8,422	8,660	8,977	9,520	9,423	9,503	9,656	9,570	9,340
Walnut Creek	3,616	3,621	3,460	3,358	3,164	2,883	2,634	2,446	2,353	2,334
County Special Schools	352	377	466	365	413	434	130	507	523	373
Juvenile Hall	51	56	52	53	33	32	58	79	72	94
Total	96,920	95,399	93,830	91,213	89,275	82,645	79,318	77,740	76,165	75,261
HIGH SCHOOLS:										
Acalanes Union	8,006	8,140	8,271	8,290	8,167	6,747	6,690	6,530	6,164	5,878
Antioch Unified	2,587	2,710	2,778	2,865	2,970	2,725	2,840	2,796	2,791	2,790
John Swett Unified	655	650	675	686	639	631	590	554	500	480
Liberty Union	1,170	1,186	1,261	1,293	1,387	1,281	1,327	1,353	1,365	1,341
Martinez Unified	1,477	1,609	1,862	2,490	2,184	1,587	2,014	1,987	1,960	1,959
Mt. Diablo Unified	15,724	16,061	16,864	16,808	15,341	13,346	14,444	13,187	12,983	12,499
Pittsburg Unified	1,994	2,144	2,252	2,342	2,323	2,295	2,272	2,343	2,251	2,369
Richmond Unified	11,422	11,651	11,666	11,425	10,977	10,444	9,518	9,339	9,087	8,719
San Ramon Valley Unified	3,686	3,956	4,171	4,443	4,718	4,528	4,691	4,687	4,663	4,813
County Special Schools	129	124	142	158	339	323	389	316	273	246
Juvenile Hall	261	274	254	249	289	225	335	425	482	486
Regional Occupation Program	59	479	493	379	788	838	1,009	1,280	1,680	1,914
Total	47,170	48,984	50,689	51,428	50,122	44,970	46,119	44,797	44,199	43,494
COMMUNITY COLLEGE:	16,436	19,518	21,112	20,786	19,800	18,053	18,693	18,812	19,400	19,069
TOTAL ALL SCHOOLS	160,526	163,901	165,631	163,427	159,197	145,668	144,130	141,349	139,764	137,824

NOTES: (1) Most districts curtailed or eliminated Summer School and Adult Education for the year 1978-79. Since then, Adult Education has been reinstated, but Summer School has not.

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
JUNE 30, 1983

TAXPAYER	TYPE OF BUSINESS	1982-83 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron	Petroleum Refining	$1,296,753,542	5.74
Pacific Gas & Electric	Utility	1,031,097,802	4.56
Shell Oil Company	Petroleum Refining	568,757,825	2.52
Pacific Telephone	Utility	462,594,758	2.05
Union Oil Compnay	Petroleum Refining	255,987,308	1.13
Tosco	Petroleum Refining	235,468,632	1.04
Dow Chemical	Chemical Manufacturing	186,377,519	0.82
U. S. Steel	Steel Manufacturing	180,437,160	0.80
Louisiana Pacific	Fiberboard Products	97,518,401	0.43
C & H Sugar	Sugar Refining	92,192,509	0.41
		$4,407,185,456	19.50

COUNTY OF CONTRA COSTA
MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	JUNE 1982 PRIMARY ELECTION	NOVEMBER 1980 GENERAL ELECTION
REGISTERED VOTERS	375,460	358,560
NUMBER VOTING	207,846	291,155
PERCENT VOTING	55.36	81.20

ROADS: 1,019 miles of County maintained steeets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1968	3905		7.1
1969	4291	9.9	7.7
1970	4669	8.8	8.4
1971	5194	11.2	9.1
1972	5351	3.0	9.4
1973	5541	3.6	9.6
1974	5597	1.0	9.7
1975	6091	8.8	10.4
1976	6006	(1.4)	10.0
1977	6041	.6	9.8
1978	6351	5.1	10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7